FINANCE/CLAIMS COMMITTEE MEETING
Thursday, July 14, 2022, 7:00 P. M.
By Zoom Virtual Teleconference:

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Members of the public who wish to provide public comment are encouraged to submit those via email in advance of the meeting. For these comments to be read into the record, they should be submitted at least three hours in advance of the meeting start time. Please email Chitsamay Lam at clam@norwalkct.org to provide written public comment prior to the meeting.

Public should watch via the youtube link to the City of Norwalk CT
is https://www.youtube.com/channel/UCRcAj0a6fNzo2prQ6LhSjVA

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To take part in public participation:
https://www.norwalkct.org/1913/Meeting-Notices

AGENDA

1. Call to Order
2. Roll Call
3. Public Participation
4. Approve the Minutes of the following Finance Committee Meetings:

    June 9, 2022 – Regular Meeting
5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated: July 14, 2022
6. Narrative on Tax Collections dated July 2022 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated June 2022– Receive Report and discuss.
8. a. Authorize the Mayor to execute a three (3) year agreement with TaxServ Capital Services, LLC, for the 4109 – Collection Agency Services.
    b. Authorize the Tax Collector or designee to issue two (2) one (1) year contract extensions on the TaxServ Capital Services, LLC contract.
9. a. Authorize the Mayor to execute a three (3) year agreement with Canon Solutions America, Inc for the 4181-City and BOE Centralized Mailroom Services for a total not to exceed $243,036.00. Funding available from account 011362-5259

    b. Authorized the Purchasing Agent to issues change orders on the contract for a total note to exceed $24,304.00

    c. Authorize the Purchasing Agent or designee to issue two (2) one (1) year contract extensions on the Canon Solutions America, Inc contract.

10. Authorize the Mayor, Harry W. Rilling, to execute any and all documents necessary to execute memorandum of understanding regarding payments in Lieu of Taxes between the City of Norwalk and The Housing Authority of the City of Norwalk.

11. Authorize the Mayor, Harry W. Rilling, to execute agreement with Quality Data Service. A total amount not to exceed $125,000 accounts: 011321-5258 TAX ASSESSOR OTHER PROFESSIONAL

12. Received Oak Hills Authority Monthly Financial Statements for April 2022; May 2022 and Fiscal Year 23 Budget information.

13. Authorize the Mayor, Harry W. Rilling, to execute any and all documents necessary to apply for and accept grant fund from the Department of Justice under the FY 2022 Highway Safety Project, in the amount of $22,350.48.

14. a. Authorize the Mayor, Harry W. Rilling, to execute any and all agreements, documents, instruments and/or amendments as may be necessary to enter into agreement with Recovery Network of Programs Inc., for the sole source contracting for embedded social workers, amount not to exceed $216,000.00 annually. ARPA Funds, Account 133010-5796-APD01.

    b.Authorize the Chief of Police, Thomas Kulhawik, to execute any and all agreements, documents, instruments and amendments as may be necessary to implement the Recovery Network of Programs, Community Response Initiative within the city of Norwalk.

15. RESOLUTION: requesting for City of Norwalk's Recreation and Parks Department aggregating in the amount of $2,000,000 from the ARPA (American Rescue Plan Act) fund. Accounts: 134010-5796-ARP01 PLAYGROUND REPLACEMENTS for $1,400,000; 134010-5796-ARP02 STAFFING AND EQUIPMENT for $380,000 and 134010-5796-ARP03 PLANNING AND SYSTEM ADMINISTRATION for $220,000.

16. Adjournment.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
JUNE 9, 2022

ATTENDANCE: Greg Burnett, Chair; Nora Niedzielski-Eichner, David Heuvelman, Tom Keegan, Diana Revolus, Jenn McMurrer, Sharon Conners

STAFF: Lisa Biagiarelli, Tax Collector; Henry Dachowitz, Chief Finance Officer, Tom Ellis,
Chitsamay Lam, Comptroller

CALL TO ORDER

The meeting began at 7:02 pm. There was a quorum present.

PUBLIC PARTICIPATION

There was no participation by members of the public.

APPROVE THE MINUTES OF MAY 12, 2022, REGULAR MEETING

**** COUNCIL DIANA REVOLUS MOVED APPROVAL OF THE MINUTES OF MAY 12, 2022, AS SUBMITTED.**

**** THE MOTION PASSED UNANIMOUSLY.**

Chair Burnett proceeded to combine discussion of the Tax Collector's Report Items number 5, thru 7 to the Committee for

Item 5 -Monthly Claims Report of June 9, 2022

Item 6 -Narrative on Tax Collections dated June 2022

Item 7 -Monthly Tax Collector's Report dated May 2022 and they were presented by Lisa Biagiarelli, Tax Collector

RECEIVE REPORTS AND DISCUSS

Monthly Claims Report Items 5 through 7

Ms. Biagiarelli stated that there was one item that needed the committee's approval, others were already processed prior to the meeting without need of the committee's approval. However due to the dollar amount that item is a refund that needs to be returned for two years of sewer use charges deemed correctible by the Water Pollution Control Authority which her office bills sewer use and industrial pretreatment program on behalf of the WPCA. They made an adjustment to the sewer use for the parcel on Wilton Avenue billed based on flow at $13k per year. Those funds were paid by the tax payor, and it is determined we need to give the money back in the amount of $25,424 (2-5 Wilton Avenue LLC).

Chair Burnett inquired whether there were any questions related to the Claims Committee Report. There being none he moved to accept the report as given and approve the request as noted moving it forward to the full Council on June 14, 2022, the next meeting.

**** CHAIR BURNETT MOVED TO FORWARD THE CLAIMS COMMITTEE REPORT WHICH WILL INCLUDE THE ADJUSTMENTS AS NOTED.**

**** UNANIMOUSLY APPROVED BY ALL COUNCIL MEMBERS BY RAISE OF HAND.**

Ms. Biagiarelli stated the funds will not be released until the approval is given by the full council after the June 14, 2022 meeting.

Moving forward, the next two items were the end of May 2022 Collector's report. The adjusted levy, 99.24% is high for May as she is tracking the receivables due to assessment appeals. There is no tax sale this year, next July 2023.

Working now on business personal property accounts. State Marshalls are being used to serve warrants door-to-door serving about 25 per month. Also bank accounts have been garnished. Wage assessment for city employees owe taxes.

New billing for the mill rate was set in May. Bills should be in the mail by June 24th. Eleven bank branches will participate and pay their Norwalk property taxes; pay with electronic check and on-line and go to City Hall.

She asked if members would send an email when their personal tax bill is received to let her know when it arrives as she is tracking the mailing time within the city.

Both her office and the assessors' office are short-handed at present and appreciate everyone's patience. They are recruiting for an cashier/collection clerk staying open from 8:30a.m. to 4:00 p.m., when traffic increases we will be open from 8:30 a.m. to 4:30 p.m. Your patience is appreciated.

Mr. Heuvelman inquired why is percentage wise sewer levy tax and the IPP lags behind the tax collection.

She did not have a firm response why. She did bring up motor vehicle taxes. She said that this city is only one which tags the sewer bill on the mortgage account. The banks do pay it if these items are combined the collections are performed.

He also asked if the information from the assessor's office has been received or if it is a personnel issue.

She commented progress is being made as issues are creating the timing issue.

Mr. Dachowitz completed both offices of the assessor and tax office for their getting the bills out as close as possible to the due date. Also having multiple ways to pay and participation by local banks making it easy for citizens to pay their bills. He commended the two departments in their coordination to produce the bills. The bills are going out later than previous years. New methods are enabling ease of paying bills this year, easy and convenient for the taxpayer.

Mr. Heuvelman asked why no information is given by the assessor's office like we do from the tax office.

Chair Burnett stated there is no historical information as to why there is no monthly or quarterly report from the assessor's office for this committee to receive such. He will find out from the CFO what data points can be shared with this committee on a monthly basis.

Mr. Heuvelman appreciated the response and the possible update on the assessor's office presenting what transpires that this committee may benefit from.

Chair Burnett thanked the tax department for such a high revenue collection at 99% which helps keep the mill rate low and the services at a high level in Norwalk.

Ms. Biagiarelli stated the high rate comes from property taxes and she appreciates what the policy makers do to give backup for the tax process.

Again Chair Burnett complemented the Tax Department's work on behalf of the City.

Oak Hills Authority – Monthly Financial Statements for April 2022

No report from Oak Hills was be given this month.

Chair Burnett moved forward to consider Item 9A and 9B which read as follows:

Authorize the Mayor to execute the LEASE-NASPO-Purchase Order (State of CT Contract number 16PSX0180 / NASPO Contract number ADSP016-169901) with Quadient Inc for a sixty (60) month lease, a total amount not to exceed $20,247. Funding available from account 011362-5294 9.

Authorize the Purchasing Department to issue change orders on the contract for a total not to exceed $ 2,025. Funding available from account 011362-5294

He asked for a motion on items 9A and 9B.

**** COUNCIL JENN MCMURRER MOVED TO APPROVE ITEMS 9A AND 9B AS PRESENTED TO THE COMMON COUNCIL'S NEXT MEETING ON JUNE 14, 2022.**

AUTHORIZE THE MAYOR TO EXECUTE THE LEASE-NASPO-PURCHASE ORDER (STATE OF CT CONTRACT NUMBER 16PSX0180 / NASPO CONTRACT NUMBER ADSP016-169901) WITH QUADIENT INC FOR A SIXTY (60) MONTH LEASE, A TOTAL AMOUNT NOT TO EXCEED $20,247. FUNDING AVAILABLE FROM ACCOUNT 011362-5294 9.

AND 9B

AUTHORIZE THE PURCHASING DEPARTMENT TO ISSUE CHANGE ORDERS ON THE CONTRACT FOR A TOTAL NOT TO EXCEED $ 2,025. FUNDING AVAILABLE FROM ACCOUNT 011362-5294

**** MOTION PASSED UNANIMOUSLY.**

Ms. Sharon Conners was introduced to explain the need for a new postage unit which contract will end at the end of May. It will be shared with the mail room, Purchasing department. There will be savings using the scale giving proper weight and postage for bulk mailing.

Chair Burnett said he noted that Ms. Conners used the term substantial savings over last year.

Ms. Conners said there will be a saving as the margin for error will be reduced with the use of the addition of the scale for large mailings and other activities.

Mr. Heuvelman asked if the city is using less amount of paper being to be mailed out and are we using electronic mail to dispense information.

Ms. Conners stated that she would have to check the data for last 2 years. Communication of the property sale is a certified mail action. This can be a savings for mass mailing for parents' information and P&Z and other areas. She also expressed that COVID has forced mailing in the past two years.

Mr. Heuvelman asked to have the Authority and Legal work together in Oak Hills statutory relationship and have a session for the next meeting.

Chair Burnett stated it will be presented to Authority and Legal to come prepared with how the two entities work together with Oak Hills Authority. How it all works within the City and the State.

Item 10

Chair Burnett read the request and asked for a motion to move the item.

Authorize the Mayor, Harry W. Rilling, to execute agreement with Clifton Larson Allen, LLP (CLA) for addition work related to GASB 87 implementation. A total amount not to exceed $70,000 account 011310-5258.

**** COUNCIL NEDZELSKI-ECHNER MOVED THE AUTHORIZATION REQUEST.**

Chair Burnett asked Mr. Dachowitz to introduce the background on this item prior to Ms. Chitsamay Lam giving further explanation on the request.

Mr. Dachowitz stated that GASB 87 is a leasing program. Instead of purchasing, we lease the item. There are new rules on how we use these leases and make sure they are properly accounted for during fiscal year to be completed in December 2022. Clifton Larson Allen, LLP has a software to assist us in meeting the requirements to do this accounting. In review it is noted that there is no conflict of interest with Clifton Larson Allen, LLP assisting us in the usage of GASB 87.

Ms. Chitsamay Lam stated that 80-90 leases have been collected. The auditors have been asked to assist us for this process.

This helps us create a database that will be ours and used going forward to meet this government requirement.

Council Heuvelman inquired if this is a one-time expense.

Mr. Dachowitz stated that leases that had no historical data, were unknown to exist. However, this should be a one time transition. This will include BOE and City leases for the entire city. There may be some additional in the next year, but should be a one-time activity. The accounting firm will gather the data, but it will be ours completely going forward. There are some leases that were not recorded as they were not required to be recorded in the accounting statements. This will be a coordinated effort to know where all leases reside.

Council McMurrer asked if additional leases are added in the future and how.

Mr. Dachowitz stated that the Purchasing department handles leases and will be the one to input the lease and give it a historical trail. Each lease will be recorded in the normal accounting process as leases are entered into.

Chair Burrnett said this database will have terms and conditions on termination of some in order to maintain, terminate or look for new cost-effective leasing.

** **COUNCIL NEDZELSKI-ECHNER MOVED THE AUTHORIZATION REQUEST.**

AUTHORIZE THE MAYOR, HARRY W. RILLING, TO EXECUTE AGREEMENT WITH CLIFTON LARSON ALLEN, LLP (CLA) FOR ADDITION WORK RELATED TO GASB 87 IMPLEMENTATION. A TOTAL AMOUNT NOT TO EXCEED $70,000 ACCOUNT 011310-5258.

**** MOTION PASSED UNANIMOUSLY.**

ADJOURN

Mr. Dachowitz congratulated Mr. Keegan on his contributions to Norwalk and his retirement.

**** COUNCIL REVOLUS MOVED TO ADJOURN.**

**** A JOINT MOTION TO ADJOURN WAS MADE BY COUNCIL TOM KEEGAN AND COUNCIL REVOLUS.**

**** MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 7:48 p.m.

Respectfully submitted,

Alvina LR Decker

Telesco Secretarial Services

MOTOR VEHICLE

ACAR LEASING LTD	19-MV-300367	$451.43	PRORATION
	20-MV-300586	$407.34	PRORATION
	20-MV-300789	$353.51	PRORATION
ACAR LEASING LTD	20-MV-400120	$458.50	PRORATION
BARRINGTON MONIQUE KIRBY	20-MV-304684	$518.79	PRORATION
BIASE RENE P	20-MV-401379	$40.83	PRORATION
BOYLE JOSEPH MARIAN	20-MV-306875	$28.80	PRORATION
HONDA LEASE TRUST	20-MV-407332	$67.48	PRORATION
MAVILA ANA C	20-MV-341797	$53.42	PRORATION
VILLACIS MARCIA	21-MV-369921	$303.50	PAID IN ERROR

REAL ESTATE

CORELOGIC			
6 SILVERMINE AVE UNIT A/4			
5-49-158-A/4	20-RE-125718	$1,893.30	DUP/OVER PYMT
CORELOGIC			
17 HONEYHILL RD			
5-23-53-0	20-RE-100765	$4284.83	DUP/OVER PYMT
CORELOGIC			
14 BAYNE ST			
5-35-92-0	20-RE-128067	$4529.49	DUP/OVER PYMT

CITY OF NORWALK, DEPARTMENT OF FINANCE
Tax Collector's Office

P: 203-854-7731 / F: 203-854-7770

125 East Avenue Room 105
Norwalk, Connecticut 06851
www.norwalkct.org

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance & Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: July 11, 2022
Re: Narrative for June, 2022 Tax Collector's Reports (plural)

As of the end of June, 2022, having concluded the prior fiscal year, we collected more than $349 million against our $352 million adjusted levy, or **99.18%**. We collected **98.97%** of our sewer use levy, more than $16 million, and **93.9%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year, we ended the month of June 2022 slightly ahead of last year for collection of taxes (0.37%), sewer use (0.51%), and the IPP fee (5.54%). Please note the continuing change in the actual collectible levy: between July 1, 2021 and the end of June 2022, the net decrease now stands at more than $5.2 million. This very significant decrease in our current collectible levy is primarily due to court settlements and stipulated judgments in court cases involving property tax appeals.

For prior years' collections, through the end of June 2022, we show a **net** collection of nearly $3.4 million (down since last month, and down from more than $5 million since the beginning of this fiscal year on July 1, 2021).

The month of June was one of our busiest months, as we closed out the old year, and prepared for the beginning of the new year. The new tax and sewer use billing was issued in late June 2022, and bills went in the mail to Norwalk taxpayers on June 24. The last day on which to pay these taxes without penalty is Monday, August 1.

Our June 2022 report on advance collections processed during June 2022 on the new levy shows we collected more than $11 million, or 3.04% of our adjusted tax levy, prior to July 1. This is one of the advantages of mailing our bills out as "early" as possible (prior to July 1). We were able to bank more than $11 million in receipts even before the bills were "technically" due on July 1, 2022.

The current collection period is going as well as could be expected. There are a few issues, primarily related to short staffing in our division and the assessor's division, but we are working together as best we can. The Human Resources division is recruiting externally for the entry level cashier's position in our division. We also "lost" one of our senior employees to another division, so we are now short by two, in the middle of the collection period, but that employee is now working in the assessor's division, so the "win" is nearby, in the office next door.

Taxpayers who so choose may pay in person at one of 10 participating Norwalk bank branches, or at our office at City Hall. There are other options as well: taxpayers may pay online or over the telephone, or by mail. Taxpayers paying online or by phone may choose to pay by electronic check ("E check" or ACH payment); or by credit, debit or ATM card. There are fees associated with these payment methods, but the least expensive option may be the "E Check" – for the relatively modest additional cost of $1.25, the taxpayer can eliminate the anxiety and uncertainty of mailing the payment, as well as the inconvenience of making the trip to pay in person. Those paying in person are welcome to pay by check, money order, cash, or any of the cards mentioned above.

Our budgeted collection goals are, as always, predicated on the infusion of revenue generated by tax sales and other aggressive tax collection enforcement measures. The tax sale site at [City of Norwalk Tax Sale 2021 (arcgis.com)] remains active online. Our next tax sale will be held next year, in July 2023. We will begin work on that sale this fall after the summer collection cycle has concluded.

Since February 2022, we have been issuing alias tax warrants for selected accounts owing past due business personal property taxes. These are served by a state marshal. We continue issuing approximately 25 warrants per month. We also continue to pursue our health permit initiative for business establishments owing back taxes that have been delinquent for at least one year, and are still administering a wage garnishment for city and board of education employees who owed back taxes.

Maintaining high current and back tax collection rates promotes budgetary stability and allows the Board of Estimate and Taxation to set lower mill rates for all taxpayers. A higher current collection rate enables less of an allowance for "uncollectible" taxes, and correspondingly lower mill rates.

With that in mind please allow me to address the Finance and Claims Committee agenda item concerning hiring a collection agency. In Connecticut, taxes are collectible for 15 years from their due date. Most taxpayers do pay on time, but in a city of close to 90,000 individuals, there are some who do not. There are also billing issues relative to incorrect addresses and returned mail, particularly with motor vehicle taxes, due to the volume of accounts and the fact that we live in a mobile society. Collecting motor vehicle taxes will become even more challenging now that the state of Connecticut has enacted three year rather than two year vehicle registrations; in some cases that means taxpayers will take advantage of the longer time to avoid paying their property taxes until it is time for them to re-register their vehicle at the Department of Motor Vehicles, and more time will go by.

Municipalities work with the DMV to report taxpayers for noncompliance and also to update the DMV when payment is made. One of our mutual challenges has always been attempting to locate taxpayers who move and who no longer have a forwarding address on file. Additionally, our division simply does not have the staff to spend considerable time trying to research returned mail, particularly motor vehicle bills that can number in the hundreds. In the past, we had a collection agency that was hired to pursue billing of past due motor vehicle accounts for which we had no valid address. That agency went out of business during the COVID 19 pandemic.

Earlier this year, we were able to issue a Request for Proposals through our Purchasing Department and received five bids from companies interested in taking on these accounts. Sharon Conners, the Purchasing Agent, and her staff, as well as me and two senior staff members from my division, reviewed all five of the proposals in detail and rated the applicants. We subsequently interviewed two firms online and made our final selection based on the ratings and the interviews. Both of those firms have numerous other Connecticut municipal clients, including several large clients, and are very familiar with the challenges we face and the type of business arrangement the City contemplates. It is our unanimous recommendation to recommend that the Common Council choose TaxServ Capital Services, LLC as the service provider.

Please note that now, as in the past, there is no cost to the city, because the collection fees are passed on to the delinquent taxpayers. We are structuring the arrangement so that all taxes are being paid directly to the City, not to the agency – the agency is only locating and billing on our behalf but all funds are coming through the tax collector's office. The agency will be entitled to charge an **additional fee of 15%** which is set by statute and is the same amount that state marshals charge for their collection services.

I am prepared to respond to any questions you may have concerning this recommendation, and / or how the collection agency works.

ITEM #7

TAX COLLECTOR'S REPORT
JUNE 2022

FISCAL YEAR 2021-2022 (2020 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 21 - JUN 22	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$21,672,160.18	$20,269,727.33	93.53%	$21,319,576.04	($352,584.14)	95.08%
AUTOMOBILE-SUPPLEMENTAL	$4,219,965.63	$3,689,791.23	87.44%	$4,196,170.71	($23,794.92)	87.93%
PERSONAL PROPERTY	$22,966,731.64	$22,208,775.23	96.70%	$22,719,329.15	($247,402.49)	97.75%
REAL ESTATE	$308,716,745.40	$303,286,211.13	98.24%	$304,101,673.82	($4,615,071.58)	99.73%
TOTAL TAX	**$357,575,602.85**	**$349,454,504.92**	**97.73%**	**$352,336,749.72**	**($5,238,853.13)**	**99.18%**
SEWER USE	$16,488,685.00	$16,149,998.15	97.95%	$16,317,457.54	($171,227.46)	98.97%
IPP FEE	$187,000.00	$177,228.83	94.77%	$188,750.00	$1,750.00	93.90%

FISCAL YEAR 2020-2021 (2019 GRAND LIST)	ORIGINAL LEVY	JUN 20 - JUN 21				
AUTOMOBILE-REGULAR	$20,760,190.24	$19,524,700.89	94.05%	$20,421,054.61	($339,135.63)	95.61%
AUTOMOBILE-SUPPLEMENTAL	$2,974,458.75	$2,605,191.17	87.59%	$2,925,528.58	($48,930.17)	89.05%
PERSONAL PROPERTY	$20,000,411.00	$19,411,910.63	97.06%	$19,955,004.03	($45,406.97)	97.28%
REAL ESTATE	$310,928,205.46	$305,155,969.24	98.14%	$307,561,714.28	($3,366,491.18)	99.22%
TOTAL TAX	**$354,663,265.45**	**$346,697,771.93**	**97.75%**	**$350,863,301.50**	**($3,799,963.95)**	**98.81%**
SEWER USE	$16,883,967.00	$16,622,106.89	98.45%	$16,881,855.34	($2,111.66)	98.46%
IPP FEE	$200,500.00	$176,704.69	88.13%	$199,999.78	($500.22)	88.35%
TAX DIFFERENCE 2020 G.L. vs. 2019 G.L. INCREASE/(DECREASE)	$2,912,337.40	$2,756,732.99	-0.03%	$1,473,448.22	($1,438,889.18)	0.37%
SEWER DIFFERENCE 2020 G.L. vs. 2019 G.L. INCREASE/(DECREASE)	($395,282.00)	($472,108.74)	-0.50%	($564,397.80)	($169,115.80)	0.51%
IPP DIFFERENCE 2020 G.L. vs. 2019 G.L. INCREASE/(DECREASE)	($13,500.00)	$524.14	6.64%	($11,249.78)	$2,250.22	5.54%

BACK TAXES COLLECTED	FISCAL YR 2020-2021 (JUL 21 - JUN 22)	FISCAL YR 2019-2020 (JUL 20 - JUN 21)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$377,984.28	$809,300.27	($431,315.99)
PRIOR SEWER USE FEE	$239,294.44	$242,224.75	($2,930.31)
PRIOR IPP FEE	$26,052.59	$12,169.66	$13,882.93
TOTAL PRIOR TAX, SEWER & IPP	**$643,331.31**	**$1,063,694.68**	**($420,363.37)**
CURRENT INTEREST	$978,498.26	$1,037,490.44	($58,992.18)
PRIOR INTEREST	$1,204,959.99	$1,173,184.29	$31,775.70
SEWER USE FEE INTEREST	$125,694.94	$108,823.58	$16,871.36
IPP FEE INTEREST	$12,788.55	$7,615.76	$5,172.79
TOTAL INTEREST COLLECTED	**$2,321,941.74**	**$2,327,114.07**	**($5,172.33)**
PRIOR LIEN FEE	$12,690.73	$14,620.36	($1,929.63)
CURRENT LIEN FEE	$7,320.00	$5,781.76	$1,538.24
TOTAL LIEN FEE COLLECTED	**$20,010.73**	**$20,402.12**	**($391.39)**
MISC FEES COLLECTED**	**$386,716.84**	**$134,535.44**	**$252,181.40**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$3,372,000.62**	**$3,545,746.31**	**($173,745.69)**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION & SUSPENSE TRANSFERS

** PRIOR & CURRENT FISCAL YEAR INCLUDES TAX SALE AND TITLE SEARCH FEES PROCESSED THRU MUNIS

ITEM #7

TAX COLLECTOR'S REPORT
JUNE 30, 2022
ADVANCE COLLECTIONS

FISCAL YEAR 2021-2022 (2021 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 2022	COLLECTION %	CORRECTED LEVY*	COLLECTION %
AUTOMOBILE-REGULAR	$27,605,498.25	$1,195,792.30	4.33%	$27,565,111.84	4.34%
PERSONAL PROPERTY	$26,217,238.98	$361,262.61	1.38%	$22,417,047.70	1.61%
REAL ESTATE	$315,360,461.09	$9,517,233.82	3.02%	$314,639,785.78	3.02%
TOTAL	**$369,183,198.32**	**$11,074,288.73**	**3.00%**	**$364,621,945.32**	**3.04%**
SEWER USE FEE	$17,981,973.00	$420,590.01	2.34%	$17,958,889.00	2.34%
IPP FEE	$190,750.00	$8,250.00	4.33%	$193,500.00	4.26%

FISCAL YEAR 2021-2022 (2020 GRAND LIST)	ORIGINAL LEVY	JUN 2021			
AUTOMOBILE-REGULAR	$21,672,160.18	$2,009,912.03	9.27%	$21,611,510.77	9.30%
PERSONAL PROPERTY	$22,966,731.64	$417,817.69	1.82%	$22,962,541.34	1.82%
REAL ESTATE	$308,716,745.40	$11,473,897.91	3.72%	$307,920,929.90	3.73%
TOTAL	**$353,355,637.22**	**$13,901,627.63**	**3.93%**	**$352,494,982.01**	**3.94%**
SEWER USE FEE	$16,488,685.00	$497,230.65	3.02%	$16,485,001.00	3.02%
IPP FEE	$187,000.00	$15,750.00	8.42%	$175,500.00	8.97%
DIFFERENCE 2021 G.L. vs. 2020 G.L. TAX ONLY - INC/(DEC)	$15,827,561.10	($2,827,338.90)	-0.93%	$12,126,963.31	-0.91%
DIFFERENCE 2021 G.L. vs. 2020 G.L. SEWER USE FEE ONLY - INC/(DEC)	$1,493,288.00	($76,640.64)	-0.68%	$1,473,888.00	-0.67%
DIFFERENCE 2021 G.L. vs. 2020 G.L. IPP FEE ONLY - INC/(DEC)	$3,750.00	($7,500.00)	-4.10%	$18,000.00	-4.71%

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

CITY OF NORWALK, DEPARTMENT OF FINANCE
Tax Collector's Office

P: 203-854-7731 / F: 203-854-7770

125 East Avenue Room 105
Norwalk, Connecticut 06851
www.norwalkct.org

MEMORANDUM

To: Finance and Claims Committee of the Common Council and Common Council
From : Lisa Biagiarelli, Tax Collector
RE : 4109 – Collection Agency Services
Date : 07/05/2022

The most recent provider of collection agency services to the city has gone out of business and ceased operations.

The City issued a request for proposal on May 20, 2022, for project 4109 – Collection Agency Services. Five proposal submissions were received from the following interested proposers:

1. Evergreen Professional Recoveries
2. First Credit Services
3. I C System, Inc.
4. Rossi Law Offices, Ltd
5. TaxServ Capital Services, LLC

Purchasing Agent Sharon Conners, Tax Collector Lisa Biagiarelli, Assistant Tax Collector Al Palumbo, and Delinquent Tax Collector Cynthia Haith reviewed the submitted proposals, and conducted interviews via Zoom with key staff from the top two finalists.

Based on our review, we are unanimous in recommending the award to TaxServ Capital Services, LLC.

Thank you for your review and consideration.

Agenda Language

a. Authorize the Mayor to execute a three (3) year agreement with TaxServ Capital Services, LLC, for the 4109 – Collection Agency Services.
b. Authorize the Tax Collector or designee to issue two (2) one (1) year contract extensions on the TaxServ Capital Services, LLC contract.

CITY OF NORWALK
Sharon Conners
Purchasing Agent
sconners@norwalkct.org
P: 203-854-7947 / F: 203-854-7817
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

NORWALK
The Sound of Connecticut

MEMORANDUM

To: Finance and Claims Committee of the Common Council and Common Council
From : Sharon Conners, Purchasing Agent
RE : 4181- City and BOE Centralized Mailroom Services
Date : 06/27/2022

The current agreement with Canon Solutions America, Inc. (CSA) is set to expire on June 30, 2022. The City and BOE issued a joint request for proposal on May 6th, 2022, for project 418-City and BOE Centralized Mailroom Services. Two proposal submissions were received from the following interested proposers:

FIRM	CITY BASE PERIOD 7/1/2022-06/30/2025	CITY OPTIONAL EXTENSION PERIOD 1	CITY OPTIONAL EXTENSION PERIOD 2	CITY TOTAL
Canon Solutions America Inc.	$243,036.00	$83,442.50	$83,442.50	$412,424.50
Onsite Management Group, LLC	$343,090.00	$121,295.00	$124,935.00	$589,320.00

Representatives of BOE (Karen Barton and Bill Hodel) and the City (Sharon Conners) who managed the current day to day operations of the shared mailroom and services reviewed the submitted proposals.

Based on the current and outstanding services performed by Canon and that Canon was the low bidder from the RFP, the representatives are recommending to award to Canon Solutions America, Inc. The BOE will seek a similar authorization for their recommendation to award through the BOE Board.

Thank you for your review and consideration

Agenda Language

a. Authorize the Mayor to execute a three (3) year agreement with Canon Solutions America, Inc for the 4181-City and BOE Centralized Mailroom Services for a total not to exceed $243,036.00. Funding available from account 011362-5259
b. Authorized the Purchasing Agent to issues change orders on the contract for a total note to exceed $24,304.00
c. Authorize the Purchasing Agent or designee to issue two (2) one (1) year contract extensions on the Canon Solutions America, Inc contract.

MEMORANDUM OF UNDERSTANDING
By and Between
CITY OF NORWALK
and
HOUSING AUTHORITY OF THE CITY OF NORWALK
Regarding Payments in Lieu of Taxes

THIS MEMORANDUM OF UNDERSTANDING is made and entered into this ___ day of _______________, ~~2019~~2020, by and between, the City of Norwalk, acting herein by its Mayor, the Honorable Harry Rilling, duly authorized (hereinafter the "City"), and the Housing Authority of the City of Norwalk, a public body corporate and politic, organized under the laws of the State of Connecticut, acting herein by its Executive Director, Adam Bovilsky, duly authorized, with its principal office at 24 ½ Monroe Street, Norwalk, Connecticut (hereinafter "NHA"), (collectively the "Parties").

Recitals

WHEREAS, the City and NHA are parties to several Cooperation Agreements relating to payments in lieu of taxes (hereinafter "PILOT") to be made by the NHA for various properties owned by NHA situated within the City of Norwalk (a list of said Cooperation Agreements is attached hereto as Exhibit A); AND

WHEREAS, a disagreement has developed regarding the interpretation of the terms and conditions of the Cooperation Agreements: AND

WHEREAS, the City and NHA desire to memorialize their agreement and understanding with respect to the interpretation of the Cooperation Agreements and the various terms and conditions contained therein.

NOW THEREFORE, in consideration of the mutual covenants and conditions hereinafter set forth and other good and valuable consideration, the parties agree as follows:

1. Trash Collection/Disposal Expenses. The parties agree that, in addition to all other offsets, credits and deductions available to the NHA as set forth in the Cooperation Agreements, the NHA may deduct the costs of trash collection, including any necessary equipment, waste collection and disposal fees, and labor costs of NHA personnel, from any PILOT payment due in connection with any of NHA's federally-funded properties, detailed further in Section 2(b) herein, in existence at the time this Memorandum of Understanding is executed. The parties agree to mutually cooperate with each other to develop more cost effective methods of trash collection and disposal. Specifically, the parties will explore the use of dumpsters in lieu of individual receptacles at its projects. Upon written request, NHA shall provide the City with the basis of NHA's trash deduction computation.

2. Rental Subsidies.

a. Colonial Village. On or about April 12, 1951, the parties entered into that certain Cooperation Agreement related to NHA's housing complex known as Colonial Village. When the complex was originally constructed, there was no rental subsidy available to the residents. In or about 1980, the NHA applied for and was granted a project-based Section 8 subsidy from the United States Department of Housing and Urban Development. A dispute arose between the City and NHA whether this Section 8 subsidy should be included in the definition of "shelter rent" as contained in in Paragraph 1(c) of said Cooperation Agreement. The parties hereby agree that the term "shelter rent" shall include ~~Eighty~~ One Hundred percent (~~8~~100%) of the Section 8 project-based subsidy received by NHA for existing units, along with actual tenant rental payments and less the costs of dwelling and non-dwelling utilities. ~~(including t~~Trash collection and disposal costs as set forth in Section 1 of this MOU will not be included as utilities for Colonial Village~~)~~, so there will be no deduction for same. Any PILOT payment relating to future housing to be developed on the Colonial Village site shall be separately negotiated between the City and NHA.

b. Federal Projects. With respect to the Cooperation Agreements relating to any federally-funded project, including but not limited to: Roodner Court, Senior Court, Irving Freese, Leroy Downs, John Shostak, 20 West Avenue, King Kennedy, Ludlow Village, Meadow Gardens, Seaview/Elmwood Avenue, Fairfield Avenue, Chapel Street, and Main Avenue, the Parties agree that only rental income received from tenants shall be included in the calculation of shelter rent, less all applicable setoffs, credits and deductions as contained therein, including trash collection and disposal costs as set forth in Section 1 of this MOU. Any operating subsidy, grants or other income received by the NHA shall not be included in the definition of "Shelter rent". ~~The parties confirm that this has been the custom and practice since the construction of these developments.~~

c. State Projects. With respect to the Cooperation Agreements relating to 16 School Street and Ludlow Commons, the parties agree that the definition of "shelter rent" shall only include actual rents paid by the residents, less all applicable setoffs, credits and deductions as contained therein. Any operating subsidy, grants or other income received by the NHA shall not be included in the definition of "Shelter rent". ~~The parties confirm that this has been the custom and practice since the construction of these developments.~~

3. Aggregation of PILOT Payments.

The parties understand and acknowledge that NHA has been and will continue to calculate PILOT payments based upon the individual Cooperation Agreements already in place. Under certain circumstances, after application of all setoffs, credits and deductions in any Cooperative Agreement, a negative balance may result. In such instance, the parties agree that NHA may apply this negative balance to any PILOT payment otherwise due to the City, whether state or federally-funded. A negative balance cannot be carried over to subsequent years; nor will the NHA be entitled to any reimbursement from the City for a negative balance.

4. Ratification and Approval. The parties hereby ratify and approve of all actions, calculations and payments previously made under the Cooperation Agreements to the date of this MOU. The terms and conditions of this MOU shall apply to all PILOT payments going forward beginning with ~~due for~~ the fiscal year ending _______________.

5. PILOT Due Date. The parties agree that the PILOT payments shall be due and payable ___________ days after the close of the fiscal year for any complex.

6. Representations. The parties represent that each has the power and authority to enter into this Memorandum of Understanding. In the event that any approval is required by the governing board of the NHA or Common Council of the City, the parties agree to mutually cooperate with each other to obtain said approval. Furthermore, should approval be required by the United Stated Department of Housing and Urban Development, the State Department of Housing/Economic Development or the Connecticut Housing Finance Authority, the parties agree to mutually cooperate to obtain said approvals.

7. Counterparts**.** This Memorandum of Understanding may be executed in several counterparts, each of which shall be deemed to be an original copy, and all of which together shall constitute one agreement binding on all parties hereto, notwithstanding that all the parties shall not have signed the same counterpart.

8. Miscellaneous. In the event an ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the parties and no presumption or burden of proof shall arise favoring any party by virtue of authorship of any of the specific provisions of the MOU. When used in this MOU, the word "including" shall mean including without limitation. Any reference to federal, state, local statutes or laws shall be deemed also to refer to all rules and regulations promulgated thereunder, unless the context requires otherwise. The headings have been inserted for convenience only and are not to be considered when interpreting the provisions of this MOU. The invalidity or unenforceability of any provision hereof shall in no way effect the validity or enforceability of any other provision herein.

9. Notice. In the event of any dispute arising under this MOU, written notice shall be given to the other party and either personally delivered or sent by overnight courier or certified mail, return receipt requested, and shall be addressed to:

To the City of Norwalk:	Hon. Harry Rilling, Mayor City of Norwalk 125 East Avenue Norwalk, CT 06851
To the NHA:	Adam Bovilsky Executive Director Housing Authority of the City of Norwalk 24 ½ Monroe Street Norwalk, CT 06854

Signatures on following page

IN WITNESS WHEREOF, the Parties have each executed this Memorandum of Understanding.

City of Norwalk

____
Harry Rilling, Mayor
Date:

Housing Authority of the City of Norwalk

____
Adam Bovilsky, Executive Director
Date:

Exhibit A
LIST OF COOPERATION AGREEMENTS

1.	**WASHINGTON VILLAGE**	**06/07/1939**
2.	**ROODNER COURT**	**05/12/1950**
3.	**COLONIAL VILLAGE**	**04/12/1951**
4.	**SENIOR COURT**	**10/29/1958**
5.	**IRVING FREESE**	**10/17/1960**
6.	**LEROY DOWNS** **JOHN SHOSTAK**	**02/08/1966**
7.	**20 WEST AVENUE** **KING KENNEDY**	**08/06/1973**
8.	**AMENDMENT TO 08/06/1973** **MEADOW GARDENS** **SEAVIEW/ELMWOOD** **FAIRFIELD AVENUE** **CHAPEL STREET** **MAIN AVENUE**	**01/24/1978**
9.	**LUDLOW VILLAGE**	**12/30/1974**
10.	**16 SCHOOL STREET**	**08/03/1995**
11.	**LUDLOW COMMONS**	**11/20/1992**

NORWALK
The Sound of Connecticut

DEPT OF FINANCE
Purchasing Department
NONCOMPETITIVE PROCUREMENT JUSTIFICATION FORM

DATE: 7/7/2022 **DEPARTMENT:** Assessor's Office

Procurement by non–competitive proposals may be used only when the award of a contract is infeasible under informal competitive Quotations (§3-204), Informal Competitive Request for Proposals (§3-205), seal bids, or competitive proposals and at least one of the following circumstances applies:

Check One:

☑	The item is available only from a single source (justification is attached). The provisions of this regulation apply to all sole source procurements unless emergency conditions exist as defined by Purchasing Guideline on Emergency Procurements
☐	After solicitation of a number sources, competition is determined inadequate (record of source contacts and/or attempts to obtain pricing is attached)
☐	The compatibility of equipment, accessories, or replacement parts is of paramount consideration
☐	The item/service is available on a Cooperative Purchasing Agreement (please provide the organization name, quote and the contract/agreement number)
☐	The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation (documented emergency contingency is attached). **Please forward this form and supporting documentation within 48 hours of the Emergency**
☑	Other, please explain: Based upon specifications

TOTAL COST: 125000 **MUNIS Account:** ____________________

VENDOR: Quality Data Service

Purchasing Agent Signature	**The Purchasing Agent**		**Department Head Signature**
	X	**Supports**	[signature]
Purchasing Agent Name		**Does Not Support**	**Department Head Name**
	X	**Single Source Requires Common Council Authorization (in excess of $20,000.00)?**	William J. Ford
Date			**Date** 7/7/2022

JUSTIFICATION:

See Attached

ANY OTHER VENDORS CONTACTED FOR PRICING? (Please attach quotes): N/A

Vendor 1: ____

Vendor 2: ____

EMERGENCY: Explain in detail the nature of the emergency

Providers of Assessment Administration and Collection software are very limited throughout the Country. The State of New York developed their own system for this reason, and in 2015 contracted with Tyler technologies for $20 million to develop a new system which satisfies their state specific requirements. Tyler is the number one provider of this type of software in the country. Unfortunately, in the State of Connecticut, the City of Norwalk is the only client. Several issues arise in these situations, like MUNIS V2019 did not have a Tax Administration package developed for Connecticut.

In my almost 30 years in the Assessment Profession, having worked in multiple jurisdictions in multiple states, I have reviewed and worked with several different systems. Each state oversite agency (Office of Policy and Management in Connecticut) requires specific reports and analyses in formats specific to their state. Having only one jurisdiction/client creates a significant burden on the software provider as well, when changes are required by oversite agencies.

In addition, a midsized municipality has different needs than smaller towns. The system must be sufficiently robust to handle the numerous property accounts, different exemptions, and payment periods. Personal Property and Motor Vehicle accounts are also more challenging in cities, with significant values and multiple types of exemptions.

Therefore the City would require the following minimum vendor requirements;

- Vendor must have minimum five (5) years experience in Municipal Revenue Collection and Assessor Administrative software

- Vendor must have at least 5 current Municipal clients in Connecticut AND in a city with a minimum of
  - 15,000 Real Estate Accounts
  - 50,000 Motor Vehicle Accounts
  - 2,000 Personal Property Accounts

- Vendor must have converted a minimum of one (1) municipality from Tyler Technologies/Munis

- It is expected that detailed plans will be provided by the due date for implementation and completion of the project.

After review of these minimum qualifications, only Quality Data Systems meets all the requirements.

Oak Hills Park Authority
April 2022 Financial Commentary

Operations Updates:

- Continuous cart path paving, a significant capital project included in the FY22 capital expense budget, is completed for the season. One small section by the 7th hole will be completed shortly.
- Both golf rounds and cart rounds continue to be up over budget year-to-date. We are, however, under budget on discount ID cards sold.
- We implemented a mandatory POS system upgrade on March 25th which presented temporary challenges to online reservations and reporting. Most customer-facing items have been resolved with improvements to reporting currently being addressed with the vendor.

YTD Financial Highlights:

- YTD net operating income was over budget by $111k and ended with $240k cash.
    - Revenue was over-budget by $46k thanks to a very strong April despite poor weather.
    - Expenses were $65k lower than budget mainly due to our cart fleet lease being reclassed as a capital lease. Effect is a $68k reduction on YTD expense so we are essentially flat year to date.
- OHPA made $84k in repayments to the City during this fiscal year to date, including the annual 1% of gross revenue payment (approx. $22k).

Other:

- The FY23 budget process is nearing completion and is expected to be approved in the June Authority meeting.
- The annual fiscal audit has been scheduled for the end of July as per usual.

Updated through ***4/30/2022***

Rest of Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	9,916	10,500	584	5.9%	In line with ytd rounds
	Non-Revenue Rounds	1,886	1,886	-	0.0%	Projections are still in line with Budget
	Total Rounds	**11,802**	**12,386**	**584**	**4.9%**	
	Carts	6,723	7,000	277	4.1%	In line with ytd rounds
	ID Cards	255	315	60	23.5%	Projections are still in line with annual Budget

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	520,082	545,000	24,918	4.8%	With cart path paving complete and an operating restaurant, expect a slight uptick in revenue
	Tennis Revenue	16,800	16,800	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	13,500	13,500	-	0.0%	Projections are still in line with Budget
	Other Revenue	5,987	330	(5,657)	-94.5%	No movement on golf simulator nor new tenant for front entrance house
	Total Revenue	**556,369**	**575,630**	**19,261**	**3.5%**	
	Salaries	182,884	195,000	12,116	6.6%	Offset existing underspend on labor ytd
	Employee Benefits	26,266	26,266	-	0.0%	Projections are still in line with Budget
	Administrative	29,979	29,979	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	16,935	16,935	-	0.0%	Projections are still in line with Budget
	Sales & Operations	3,674	3,674	-	0.0%	Projections are back in line with Budget
	Park Maintenance	45,662	60,000	14,338	31.4%	Some timing of Ag&Chem ytd; more spend will come throughout the spring
	Park Equipment	14,165	14,165	-	0.0%	Projections are still in line with Budget
	Carts	37,164	3,000	(34,164)	-91.9%	Renewed cart lease will be treated as a capital lease, expensed as Depreciation. No effect on cash
	Operating Expense	**356,729**	**349,019**	**(7,710)**	**-2.2%**	
	Uncategorized Exp/Rev					
	Operating Income	**199,640**	**226,611**	**26,971**	**13.5%**	
Balance Sheet	Capital Improvements	(10,000)	(11,000)	(1,000)	10.0%	Additional cart path paving on two holes expected prior to fiscal year-end
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Cash Balance	319,567	383,212	63,645	19.9%	

Updated through ***4/30/2022***

Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	25,455	26,936	1,481	5.8%	Higher than expected April rounds helped to bolster our lead over budget
	Non-Revenue Rounds	4,841	6,142	1,301	26.9%	Includes season passholder rounds
	Total Rounds	30,296	33,078	2,782	9.2%	
	Carts	17,258	17,957	699	4.1%	Rain and cool temps led to a slight drop in cart rounds but y-t-d we are still ahead of budget
	ID Cards	906	845	(61)	-6.7%	Course closure kept players away in Jan/Feb but we are continuing to close the gap since we opened

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	1,361,443	1,442,547	81,104	6.0%	Driven mostly by greens fees
	Tennis Revenue	24,000	24,000	-	0.0%	
	Restaurant Revenue	16,500	16,863	363	2.2%	Revenue to be booked and received quarterly
	Other Revenue	41,413	6,428	(34,985)	-84.5%	Budget includes $27k for golf simulator not purchased; tenant rental income ended in Aug'21
	Total Revenue	**1,443,356**	**1,489,838**	**46,482**	3.2%	
	Management Salary	175,508	177,906	2,398	1.4%	
	Operations Salary	153,271	147,272	(5,999)	-3.9%	Above budget revenues while keeping labor costs under budget. Actuals likely to catch up by end of year
	Maintenance Salary	368,594	361,713	(6,881)	-1.9%	Above budget revenues while keeping labor costs under budget. Actuals likely to catch up by end of year
	Employee Benefits	125,334	120,859	(4,475)	-3.6%	Payroll taxes and health insurance premiums are slightly under budget
	Administrative	148,593	158,316	9,723	6.5%	Driven by timing of some utilities and cc fees. Should be much closer to budget by end of year
	Interest & Insurance	77,787	75,201	(2,586)	-3.3%	
	Sales & Operations	13,326	38,793	25,467	191.1%	Fridge/freezer/electrical repairs in Clubhouse not budgeted for
	Park Maintenance	170,038	148,269	(21,769)	-12.8%	Water ($15k) and Ag&Chem ($6k) lower than expected
	Park Equipment	54,835	62,649	7,814	14.3%	Driven by excess equipment maintenance in lieu of purchasing new equip at higher costs
	Carts	84,495	15,814	(68,681)	-81.3%	New cart lease treated as capital lease (added to fixed assets) rather than operating as assumed in budget
	Operating Expense	**1,371,781**	**1,306,792**	**(64,989)**	**-4.7%**	
	Operating Income	**71,575**	**183,046**	**111,471**	**155.7%**	
Balance Sheet	Capital Improvements	(269,398)	(277,606)	(8,208)	3.0%	Restaurant construction / improvements; cart path paving project; stone house upgrades
	Line of Credit Balance	-	-	-		
	Cash Balance	161,598	240,299	78,701	48.7%	Over-budget op income plus several expenses not paid until May/June

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #12

	April Act	April Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$121,522	$69,642	$51,880	74.5%	$909,618	$810,955	$98,664	12.2%
4020 · I.D. Cards	$37,110	$22,889	$14,221	62.1%	$108,335	$119,025	-$10,690	-9.0%
4025 · Season Pass	$9,763	$11,250	-$1,487	-13.2%	$104,312	$112,500	-$8,188	-7.3%
4030 · Tournament Fees	$0	$0	$0	0.0%	$45,195	$49,230	-$4,035	-8.2%
4050 · Cart Revenue	$23,003	$14,656	$8,347	57.0%	$274,602	$273,585	$1,017	0.4%
4055 · GolfBoard Revenue	$0	$10	-$10	-100.0%	$0	$871	-$871	-100.0%
4060 · Golf Revenue - Gift Certif.	$2,142	$445	$1,697	380.9%	$18,346	$16,353	$1,993	12.2%
4070 · Gift & Rain Checks Redeemed	-$2,254	-$769	-$1,485	193.0%	-$17,862	-$21,076	$3,214	-15.2%
Total 4001 · Golf Revenue	**$191,286**	**$118,124**	**$73,163**	**61.9%**	**$1,442,547**	**$1,361,443**	**$81,104**	**6.0%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$24,000	$24,000	$0	0.0%
4200 · Rental Income	$0	$1,375	-$1,375	-100.0%	$2,750	$13,750	-$11,000	-80.0%
4300 · Investment Income	$25	$23	$3	12.6%	$893	$330	$563	170.7%
4400 · Misc. Income	$27	$33	-$6	-17.8%	$2,785	$333	$2,452	735.6%
4500 · Golf Simulator Revenue	$0	$4,000	-$4,000	-100.0%	$0	$27,000	-$27,000	-100.0%
4600 · Restaurant Income	$0	$0	$0	0.0%	$16,863	$16,500	$363	2.2%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$53**	**$5,431**	**-$5,378**	**-99.0%**	**$47,291**	**$81,913**	**-$34,622**	**-42.3%**
TOTAL REVENUE	**$191,339**	**$123,555**	**$67,784**	**54.9%**	**$1,489,838**	**$1,443,356**	**$46,481**	**3.2%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$17,506	$17,604	$99	0.6%	$177,906	$175,508	-$2,398	-1.4%
5030 · Operations	$21,046	$24,462	$3,416	14.0%	$147,287	$153,271	$5,983	3.9%
5040 · Operations O/T	$0	$0	$0	0.0%	-$16	$0	$16	0.0%
5050 · Course Personnel	$24,541	$24,813	$272	1.1%	$247,282	$242,258	-$5,024	-2.1%
5060 · Course Personnel O/T	$281	$0	-$281	0.0%	$1,684	$0	-$1,684	0.0%
5070 · Seasonal Personnel	$11,952	$20,891	$8,940	42.8%	$111,673	$123,805	$12,132	9.8%
5080 · Seasonal Personnel O/T	$69	$1,266	$1,197	94.6%	$1,075	$2,531	$1,456	57.5%
Total 5000 · PERSONNEL EXPENSE	**$75,393**	**$89,036**	**$13,644**	15.3%	**$686,891**	**$697,373**	**$10,481**	1.5%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$5,728	$5,127	-$601	-11.7%	$52,143	$55,586	$3,443	6.2%
5230 · State Unemployment	$2,568	$2,127	-$441	-20.7%	$22,997	$20,205	-$2,791	-13.8%
5250 · Health Insurance	$2,070	$2,635	$565	21.4%	$21,513	$25,217	$3,704	14.7%
5260 · Workmans Compensation	$1,624	$1,715	$91	5.3%	$18,692	$18,744	$52	0.3%
5270 · Retirement Plans	$549	$513	-$36	-7.0%	$5,515	$5,582	$67	1.2%
Total 5200 · EMPLOYEE BENEFITS	**$12,539**	**$12,116**	**-$423**	-3.5%	**$120,859**	**$125,334**	**$4,475**	3.6%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,024	$757	-$268	-35.4%	$9,132	$7,565	-$1,566	-20.7%
5430 · Professional Fees	$2,650	$2,792	$142	5.1%	$26,265	$27,917	$1,652	5.9%
5436 · Advertising	$1,006	$1,126	$120	10.6%	$10,138	$11,342	$1,203	10.6%
5440 · Office Expense	$1,675	$890	-$785	-88.2%	$12,305	$11,333	-$972	-8.6%
5441 · Bank Charges	$19	$16	-$2	-14.0%	$317	$253	-$64	-25.4%
5442 · Credit Card Fees	$4,676	$2,410	-$2,267	-94.1%	$37,614	$33,982	-$3,632	-10.7%
5445 · Postage	$0	$0	$0	0.0%	$116	$154	$38	24.6%
5450 · Training and Dues	$0	$0	$0	0.0%	$1,399	$2,854	$1,454	51.0%
5461 · Authority Secretarial Services	$160	$140	-$20	-14.3%	$1,500	$1,400	-$100	-7.1%
5469 · Other Outside Services	$739	$434	-$305	-70.3%	$5,815	$4,969	-$846	-17.0%
5470 · Other Admin	$782	$951	$169	17.7%	$9,539	$9,508	-$31	-0.3%
5480 · Utilities	$6,700	$2,468	-$4,232	-171.5%	$44,176	$37,318	-$6,858	-18.4%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$19,432**	**$11,983**	**-$7,449**	-62.2%	**$158,316**	**$148,593**	**-$9,723**	-6.5%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #12

	April Act	April Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5500 · Liability Insurance	$7,783	$8,074	$291	3.6%	$71,100	$73,561	$2,461	3.3%
5520 · Interest	$496	$474	-$22	-4.6%	$4,101	$4,226	$125	3.0%
Total 5500 · DEBT SERVICE AND INSURANCE	**$8,278**	**$8,548**	**$269**	3.2%	**$75,201**	**$77,787**	**$2,587**	3.3%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$2,078	$1,000	-$1,078	-107.8%	$35,180	$10,000	-$25,180	-251.8%
5640 · Golf Pro Supplies	$0	$97	$97	100.0%	$2,036	$2,126	$90	4.2%
5680 · Golf Pro Work Clothes	$0	$400	$400	100.0%	$1,576	$1,200	-$376	-31.3%
Total 5600 SALES AND OPERATIONS	**$2,078**	**$1,497**	**-$581**	-38.8%	**$38,793**	**$13,326**	**-$25,467**	-191.1%
5700 · PARK MAINTENANCE								
5710 · Water	$1,126	$1,598	$472	29.6%	$30,879	$46,080	$15,201	33.0%
5720 · Heating Fuel	$1,298	$822	-$475	-57.8%	$9,279	$9,990	$711	7.1%
5730 · Grounds Maintenance	$7,406	$5,368	-$2,038	-38.0%	$37,316	$28,263	-$9,053	-32.0%
5740 · Tree Maintenance		$0	$0	0.0%	$0	$4,750	$4,750	100.0%
5751 · Agriculture&Chemicals-Purch	$2,612	$775	-$1,836	-236.8%	$94,678	$65,386	-$29,292	-44.8%
5752 · Agriculture/Chemicals Utilized	-$1,056		$1,056	0.0%	-$35,084	$0	$35,084	0.0%
5760 · Irrigation Maintenance	$876	$1,589	$713	44.8%	$5,515	$10,782	$5,268	48.9%
5770 · Consumable Tools	$512	$0	-$512	0.0%	$2,600	$2,518	-$82	-3.3%
5780 · Tee and Green Supplies	$254	$541	$287	53.0%	$3,066	$2,221	-$845	-38.1%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$20	$48	$28	59.1%
Total 5700 · PARK MAINTENANCE	**$13,028**	**$10,694**	**-$2,334**	-21.8%	**$148,269**	**$170,038**	**$21,770**	12.8%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$5,327	$1,153	-$4,175	-362.2%	$35,236	$26,872	-$8,364	-31.1%
5810 · Equipment Rental	$127	$0	-$127	0.0%	$588	$0	-$588	0.0%
5820 · Building Maintenance	$562	$858	$297	34.6%	$14,973	$16,077	$1,104	6.9%
5840 · Small Equipment	$0	$0	$0	0.0%	$574	$2,500	$1,926	77.0%
5860 · Gasoline/Diesel Fuel	$2,943	$805	-$2,138	-265.4%	$10,523	$9,386	-$1,137	-12.1%
5880 · Employee work clothes	$0	$0	$0	0.0%	$754	$0	-$754	0.0%
Total 5800 · PARK EQUIPMENT	**$8,958**	**$2,816**	**-$6,142**	-218.1%	**$62,649**	**$54,835**	**-$7,813**	-14.2%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$12,978	$12,978	100.0%	$0	$68,306	$68,306	100.0%
6020 · Electricity	$808	$686	-$122	-17.9%	$10,883	$11,003	$119	1.1%
6030 · Maintenance	$0	$0	$0	0.0%	$931	$1,186	$255	21.5%
6050 · Cart Insurance	$400	$400	$0	0.0%	$4,000	$4,000	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$1,208**	**$14,064**	**$12,856**	91.4%	**$15,814**	**$84,495**	**$68,681**	81.3%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$140,915**	**$150,754**	**$9,839**	6.5%	**$1,306,791**	**$1,371,782**	**$64,990**	4.7%
TOTAL OPERATIONAL NET INCOME	**$50,424**	**-$27,200**	**$77,624**	-285.4%	**$183,046**	**$71,575**	**$111,472**	155.7%
Restructured City Debt	$3,114	$4,481	$1,367	30.5%	$84,259	$70,998	-$13,261	-18.7%
Commercial Debt	$19,121	$5,672	-$13,449	-237.1%	$107,311	$56,722	-$50,590	-89.2%
	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total BS Debt Payments	**$22,235**	**$10,153**	**-$12,082**	-119.0%	**$191,570**	**$127,719**	**-$63,851**	-50.0%
NET INCOME BEFORE CAPITAL EXPENSES	**$50,424**	**-$27,200**	**$77,624**	-285.4%	**$183,046**	**$71,575**	**$111,472**	155.7%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$22,462	$22,500	$38	0.2%	$224,623	$225,000	$377	0.2%
8001 · Capital projects								
8100 - Capital Proj Cash	$5,900	$5,098	-$802	-15.7%	$277,606	$269,398	-$8,208	-3.0%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0			-$2,450			
Capital Contribution								
Total 8000 · OTHER EXPENSE	$22,462	$22,500	-$764	0.2%	$222,173	$225,000	-$7,831	1.3%
NET INCOME	**$27,962**	**-$49,700**	**$77,661**	-156.3%	**-$39,126**	**-$153,425**	**$114,299**	-74.5%

OAK HILLS PARK AUTHORITY
Balance Sheet FY22
As of April 30, 2022

	Total			
	As of Apr 30, 2022	As of Apr 30, 2021 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	260,310.35	343,652.64	-83,342.29	-24.25%
1022 NBT Payment Account	-30,095.82	-23,350.38	-6,745.44	-28.89%
1023 NBT Rent Escrow Sec Apt Right	1.00	1,351.00	-1,350.00	-99.93%
1024 NBT Capital Reserve Savings Account	8,683.12	0.00	8,683.12	
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	$ 240,298.65	$ 323,053.26	-$ 82,754.61	-25.62%
Total Bank Accounts	$ 240,298.65	$ 323,053.26	-$ 82,754.61	-25.62%
Accounts Receivable				
1201 Accounts Receivable	0.00	450.00	-450.00	-100.00%
Total Accounts Receivable	$ 0.00	$ 450.00	-$ 450.00	-100.00%
Other Current Assets				
1100 Inventory	104,686.16	100,205.91	4,480.25	4.47%
1200 Receivables	2,755.84	52.00	2,703.84	5199.69%
1300 Prepaid Expenses	24,630.58	30,227.51	-5,596.93	-18.52%
Total Other Current Assets	$ 132,072.58	$ 130,485.42	$ 1,587.16	1.22%
Total Current Assets	$ 372,371.23	$ 453,988.68	-$ 81,617.45	-17.98%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,067,156.87	529,851.26	49.65%
1510 Accumulated Depreciation/Amort.	-4,209,652.85	-3,952,503.55	-257,149.30	-6.51%
1520 Furniture & Fixtures	47,635.23	50,085.23	-2,450.00	-4.89%
1560 Leasehold Improvements	88,497.24	35,894.79	52,602.45	146.55%
1561 Park Improvements	1,821,963.05	1,782,769.53	39,193.52	2.20%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-46,022.56	-30,546.66	-15,475.90	-50.66%
1570 Capital Projects in Progress	0.00	58,339.02	-58,339.02	-100.00%
Total 1500 Fixed Assets	$1,576,562.90	$1,288,329.89	$ 288,233.01	22.37%
Total Fixed Assets	$1,576,562.90	$1,288,329.89	$ 288,233.01	22.37%
TOTAL ASSETS	$1,948,934.13	$1,742,318.57	$ 206,615.56	11.86%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	128,485.53	98,356.85	30,128.68	30.63%
Total Accounts Payable	$ 128,485.53	$ 98,356.85	$ 30,128.68	30.63%

Other Current Liabilities				
2010 Accounts Payable - Payroll	31,469.42	29,709.68	1,759.74	5.92%
2051 Accounts Payable - OHMGA Revenue	8,154.00	6,920.00	1,234.00	17.83%
2100 Accrued Payroll	8,923.67	9,628.61	-704.94	-7.32%
2104 Accrued retirement contribution	1,056.02	979.89	76.13	7.77%
2105 Accrued Vacation Pay	24,800.92	27,999.01	-3,198.09	-11.42%
2200 Accrued Expenses	43,557.70	50,797.50	-7,239.80	-14.25%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	0.00	1,350.00	-1,350.00	-100.00%
Total 2210 Security Deposit-Entrance House	**$ 0.00**	**$ 1,350.00**	**-$ 1,350.00**	**-100.00%**
2250 Deferred Revenue				
2251 Tournament Deposits	10,300.00	6,900.00	3,400.00	49.28%
2253 Deferred Tennis Revenue	0.00	14,000.00	-14,000.00	-100.00%
2254 Other Deferred	145,561.89	148,324.51	-2,762.62	-1.86%
Total 2250 Deferred Revenue	**$ 155,861.89**	**$ 169,224.51**	**-$ 13,362.62**	**-7.90%**
2400 Cart Sales Tax Due	1,461.00	2,044.00	-583.00	-28.52%
Total Other Current Liabilities	**$ 275,284.62**	**$ 298,653.20**	**-$ 23,368.58**	**-7.82%**
Total Current Liabilities	**$ 403,770.15**	**$ 397,010.05**	**$ 6,760.10**	**1.70%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,962,526.08	2,065,113.05	-102,586.97	-4.97%
2767 Deere Credit, Inc. Sweeper Vac	0.00	1.09	-1.09	-100.00%
2768 Deere Credit Inc. Greens Roller	0.00	1,172.77	-1,172.77	-100.00%
2770 Deere Credit Inc. Hybrid Mower	0.00	0.89	-0.89	-100.00%
2772 Wells Fargo 2017 Aera-Vator	197.16	972.48	-775.32	-79.73%
2773 DLL Finance Club Car CA550G Utility Cart	1,032.50	2,793.68	-1,761.18	-63.04%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	11,950.61	25,654.49	-13,703.88	-53.42%
2775 Deere Credit, Inc. Hybrid Mower	6,448.33	12,596.99	-6,148.66	-48.81%
2776 Wells Fargo MTE 2018 TurfCo Blower	3,272.53	4,891.03	-1,618.50	-33.09%
2777 DLL Finance Club Car CA502 Utility Cart	3,986.61	6,133.30	-2,146.69	-35.00%
2778 Wells Fargo Used Kubota Tractor Mini Ex	16,760.85	22,456.15	-5,695.30	-25.36%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	44,313.78	55,242.53	-10,928.75	-19.78%
2780 DLL Club Car 2021 Cart Fleet	267,589.52	0.00	267,589.52	
2781 GPSi Visage Software 2021 Cart Fleet	73,440.00	0.00	73,440.00	
Total Long-Term Liabilities	**$2,391,517.97**	**$2,197,028.45**	**$ 194,489.52**	**8.85%**
Total Liabilities	**$2,795,288.12**	**$2,594,038.50**	**$ 201,249.62**	**7.76%**
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	0.00	-42,873.28	42,873.28	100.00%
Total 3000 Fund Balance	**$ 0.00**	**-$ 42,873.28**	**$ 42,873.28**	**100.00%**
3500 Reserves				
3550 Reserve for Contingencies	0.00	405,368.10	-405,368.10	-100.00%
Total 3500 Reserves	**$ 0.00**	**$ 405,368.10**	**-$405,368.10**	**-100.00%**
3900 Retained Earnings	-529,621.39	-1,295,566.94	765,945.55	59.12%
Net Income	-316,732.60	81,352.19	-398,084.79	-489.34%
Total Equity	**-$ 846,353.99**	**-$ 851,719.93**	**$ 5,365.94**	**0.63%**
TOTAL LIABILITIES AND EQUITY	**$1,948,934.13**	**$1,742,318.57**	**$ 206,615.56**	**11.86%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
April 2022

	Total			
	Apr 2022	Apr 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	121,522.02	124,885.10	-3,363.08	-2.69%
4020 I.D. Cards	37,110.00	37,621.00	-511.00	-1.36%
4025 Season Pass	9,763.36	20,044.56	-10,281.20	-51.29%
4030 Tournament Fees	0.00	0.00	0.00	
4050 Cart Revenue	23,003.00	32,163.00	-9,160.00	-28.48%
4055 GolfBoard Revenue	0.00	21.00	-21.00	-100.00%
4060 Golf Revenue - Gift Certif.	2,142.00	881.00	1,261.00	143.13%
4070 Gift & Rain Checks Redeemed	-2,254.00	-1,571.00	-683.00	-43.48%
Total 4001 Golf Revenue	**$ 191,286.38**	**$ 214,044.66**	**-$ 22,758.28**	**-10.63%**
4200 Rental Income	0.00	1,375.00	-1,375.00	-100.00%
4300 Investment Income	25.35	48.75	-23.40	-48.00%
4400 Misc. Income	27.39	0.00	27.39	
Total 4000 REVENUES	**$ 191,339.12**	**$ 215,468.41**	**-$ 24,129.29**	**-11.20%**
Total Income	**$ 191,339.12**	**$ 215,468.41**	**-$ 24,129.29**	**-11.20%**
Gross Profit	**$ 191,339.12**	**$ 215,468.41**	**-$ 24,129.29**	**-11.20%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	17,505.50	17,548.85	-43.35	-0.25%
5030 Operations	21,045.54	23,964.20	-2,918.66	-12.18%
5040 Operations O/T	0.00	32.76	-32.76	-100.00%
5050 Course Personnel	24,540.80	23,487.53	1,053.27	4.48%
5060 Course Personnel O/T	280.69	305.09	-24.40	-8.00%
5070 Seasonal Personnel	11,951.69	18,896.98	-6,945.29	-36.75%
5080 Seasonal Personnel O/T	68.60	309.65	-241.05	-77.85%
Total 5000 PERSONNEL EXPENSE	**$ 75,392.82**	**$ 84,545.06**	**-$ 9,152.24**	**-10.83%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,727.65	6,423.69	-696.04	-10.84%
5230 State Unemployment	2,568.31	3,531.64	-963.33	-27.28%
5250 Health Insurance	2,069.98	2,393.14	-323.16	-13.50%
5260 Workmans Compensation	1,623.98	1,751.01	-127.03	-7.25%
5270 Retirement Plans	549.18	532.92	16.26	3.05%
Total 5200 EMPLOYEE BENEFITS	**$ 12,539.10**	**$ 14,632.40**	**-$ 2,093.30**	**-14.31%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,024.10	1,236.08	-211.98	-17.15%
5430 Professional Fees	2,650.00	2,650.00	0.00	0.00%
5436 Advertising	1,006.34	1,054.46	-48.12	-4.56%
5440 Office Expense	1,675.06	1,487.84	187.22	12.58%

5441 Bank Charges	18.65	22.85	-4.20	-18.38%
5442 Credit Card Fees	4,676.40	2,175.01	2,501.39	115.01%
5461 Authority Secretarial Services	160.00	120.00	40.00	33.33%
5469 Other Outside Services	739.27	687.52	51.75	7.53%
5470 Other Administrative	782.09	863.45	-81.36	-9.42%
5480 Utilities	6,700.30	3,080.65	3,619.65	117.50%
5500 Liability Insurance	7,782.83	6,935.50	847.33	12.22%
5520 Interest Expense	495.65	596.95	-101.30	-16.97%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 27,710.69**	**$ 20,910.31**	**$ 6,800.38**	**32.52%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	2,078.20	801.50	1,276.70	159.29%
5640 Golf Pro Supplies	0.00	233.02	-233.02	-100.00%
5680 Golf Pro Work Clothes	0.00	499.27	-499.27	-100.00%
Total 5600 SALES AND OPERATIONS	**$ 2,078.20**	**$ 1,533.79**	**$ 544.41**	**35.49%**
5700 PARK MAINTENANCE				
5710 Water	1,125.85	1,816.27	-690.42	-38.01%
5720 Heating Fuel	1,297.69	418.13	879.56	210.36%
5730 Grounds Maintenance	7,406.04	7,047.29	358.75	5.09%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	2,611.84	-7,696.91	10,308.75	133.93%
5752 Agriculture/Chemicals Utilized	-1,056.39	0.00	-1,056.39	
Total 5750 Agriculture and Chemicals	**$ 1,555.45**	**-$ 7,696.91**	**$ 9,252.36**	**120.21%**
5760 Irrigation Maintenance	876.35	3,069.79	-2,193.44	-71.45%
5770 Consumable Tools	512.40	0.00	512.40	
5780 Tee and Green Supplies	254.40	1,037.00	-782.60	-75.47%
5800 Equipment Maintenance	5,327.17	2,106.34	3,220.83	152.91%
5810 Equipment Rental	126.55	0.00	126.55	
5820 Building Maintenance	561.60	2,389.12	-1,827.52	-76.49%
5860 Gasoline/Diesel Fuel	2,942.94	1,401.38	1,541.56	110.00%
Total 5700 PARK MAINTENANCE	**$ 21,986.44**	**$ 11,588.41**	**$ 10,398.03**	**89.73%**
6000 CART EXPENSE				
6010 Cart Lease Expense	0.00	12,163.16	-12,163.16	-100.00%
6020 Electricity	807.94	814.78	-6.84	-0.84%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	329.40	-329.40	-100.00%
Total 6000 CART EXPENSE	**$ 1,207.94**	**$ 13,707.34**	**-$ 12,499.40**	**-91.19%**
Total Expenses	**$ 140,915.19**	**$ 146,917.31**	**-$ 6,002.12**	**-4.09%**
Net Operating Income	**$ 50,423.93**	**$ 68,551.10**	**-$ 18,127.17**	**-26.44%**
Other Expenses				
8000 Depreciation/Amortization	22,462.26	22,124.56	337.70	1.53%
8001 Capital projects				
8100 Capital Projects - Cash	5,900.14	2,734.44	3,165.70	115.77%
Total 8001 Capital projects	**$ 5,900.14**	**$ 2,734.44**	**$ 3,165.70**	**115.77%**
Total Other Expenses	**$ 28,362.40**	**$ 24,859.00**	**$ 3,503.40**	**14.09%**
Net Other Income	**-$ 28,362.40**	**-$ 24,859.00**	**-$ 3,503.40**	**-14.09%**
Net Income	**$ 22,061.53**	**$ 43,692.10**	**-$ 21,630.57**	**-49.51%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2021 - April 2022

	Total			
	Jul 2021 - Apr 2022	Jul 2020 - Apr 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	909,618.38	1,027,038.25	-117,419.87	-11.43%
4020 I.D. Cards	108,335.00	111,053.00	-2,718.00	-2.45%
4025 Season Pass	104,312.44	130,546.36	-26,233.92	-20.10%
4030 Tournament Fees	45,195.00	34,110.00	11,085.00	32.50%
4050 Cart Revenue	274,602.00	310,005.15	-35,403.15	-11.42%
4055 GolfBoard Revenue	0.00	910.00	-910.00	-100.00%
4060 Golf Revenue - Gift Certif.	18,346.00	16,314.00	2,032.00	12.46%
4070 Gift & Rain Checks Redeemed	-17,862.12	-22,323.85	4,461.73	19.99%
Total 4001 Golf Revenue	$ 1,442,546.70	$ 1,607,652.91	-$165,106.21	-10.27%
4100 Tennis Revenue	24,000.00	15,000.00	9,000.00	60.00%
4200 Rental Income	2,750.00	13,750.00	-11,000.00	-80.00%
4300 Investment Income	893.11	485.54	407.57	83.94%
4400 Misc. Income	2,785.24	-390.92	3,176.16	812.48%
4600 Restaurant Income	16,862.67	13,650.00	3,212.67	23.54%
4700 Advertising Revenue	0.00	0.00	0.00	
Total 4000 REVENUES	$ 1,489,837.72	$ 1,650,147.53	-$160,309.81	-9.71%
Total Income	$ 1,489,837.72	$ 1,650,147.53	-$160,309.81	-9.71%
Gross Profit	$ 1,489,837.72	$ 1,650,147.53	-$160,309.81	-9.71%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	177,905.98	137,689.38	40,216.60	29.21%
5030 Operations	147,287.48	153,082.12	-5,794.64	-3.79%
5040 Operations O/T	-15.81	1,107.77	-1,123.58	-101.43%
5050 Course Personnel	247,281.83	246,795.77	486.06	0.20%
5060 Course Personnel O/T	1,684.21	1,076.81	607.40	56.41%
5070 Seasonal Personnel	111,672.73	97,059.66	14,613.07	15.06%
5080 Seasonal Personnel O/T	1,074.66	836.18	238.48	28.52%
Total 5000 PERSONNEL EXPENSE	$ 686,891.08	$ 637,647.69	$ 49,243.39	7.72%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	52,142.84	47,344.45	4,798.39	10.14%
5230 State Unemployment	22,996.56	23,754.96	-758.40	-3.19%
5250 Health Insurance	21,512.80	22,437.17	-924.37	-4.12%
5260 Workmans Compensation	18,692.23	17,194.50	1,497.73	8.71%
5270 Retirement Plans	5,514.85	5,423.01	91.84	1.69%
Total 5200 EMPLOYEE BENEFITS	$ 120,859.28	$ 116,154.09	$ 4,705.19	4.05%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	9,131.55	11,109.58	-1,978.03	-17.80%
5430 Professional Fees	26,265.14	26,365.14	-100.00	-0.38%
5436 Advertising	10,138.33	9,970.98	167.35	1.68%
5440 Office Expense	12,304.67	14,067.15	-1,762.48	-12.53%
5441 Bank Charges	316.80	251.32	65.48	26.05%
5442 Credit Card Fees	37,614.31	39,120.84	-1,506.53	-3.85%
5445 Postage	116.00	225.40	-109.40	-48.54%
5450 Training and Dues	1,399.11	1,710.00	-310.89	-18.18%
5461 Authority Secretarial Services	1,500.00	1,480.00	20.00	1.35%
5469 Other Outside Services	5,815.14	4,870.93	944.21	19.38%
5470 Other Administrative	9,538.95	9,935.95	-397.00	-4.00%
5480 Utilities	44,175.95	48,430.64	-4,254.69	-8.79%
5500 Liability Insurance	71,099.66	54,263.47	16,836.19	31.03%
5520 Interest Expense	4,100.89	6,326.70	-2,225.81	-35.18%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 233,516.50**	**$ 228,128.10**	**$ 5,388.40**	**2.36%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	35,180.48	801.50	34,378.98	4289.33%
5640 Golf Pro Supplies	2,036.45	2,371.95	-335.50	-14.14%
5680 Golf Pro Work Clothes	1,576.03	1,823.03	-247.00	-13.55%
Total 5600 SALES AND OPERATIONS	**$ 38,792.96**	**$ 4,996.48**	**$ 33,796.48**	**676.41%**
5700 PARK MAINTENANCE				
5710 Water	30,878.77	57,018.60	-26,139.83	-45.84%
5720 Heating Fuel	9,279.18	6,933.62	2,345.56	33.83%
5730 Grounds Maintenance	37,315.89	18,297.17	19,018.72	103.94%
5740 Tree Maintenance	0.00	4,500.00	-4,500.00	-100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	94,678.36	40,498.61	54,179.75	133.78%
5752 Agriculture/Chemicals Utilized	-35,084.12	15,365.84	-50,449.96	-328.33%
Total 5750 Agriculture and Chemicals	**$ 59,594.24**	**$ 55,864.45**	**$ 3,729.79**	**6.68%**
5760 Irrigation Maintenance	5,514.80	11,891.02	-6,376.22	-53.62%
5770 Consumable Tools	2,599.95	1,514.57	1,085.38	71.66%
5780 Tee and Green Supplies	3,066.18	2,234.91	831.27	37.19%
5795 Janitorial Supplies	19.59	46.27	-26.68	-57.66%
5800 Equipment Maintenance	35,236.12	24,489.78	10,746.34	43.88%
5810 Equipment Rental	588.20	0.00	588.20	
5820 Building Maintenance	14,973.39	28,724.06	-13,750.67	-47.87%
5840 Small Equipment	574.09	1,386.71	-812.62	-58.60%
5860 Gasoline/Diesel Fuel	10,522.66	7,271.25	3,251.41	44.72%
5880 Employee work clothes	754.33	496.01	258.32	52.08%
Total 5700 PARK MAINTENANCE	**$ 210,917.39**	**$ 220,668.42**	**-$ 9,751.03**	**-4.42%**
6000 CART EXPENSE				
6010 Cart Lease Expense	0.00	74,394.34	-74,394.34	-100.00%
6020 Electricity	10,883.46	12,911.69	-2,028.23	-15.71%
6030 Maintenance	930.63	642.51	288.12	44.84%
6050 Cart Insurance	4,000.00	4,000.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	815.56	-815.56	-100.00%
Total 6000 CART EXPENSE	**$ 15,814.09**	**$ 92,764.10**	**-$ 76,950.01**	**-82.95%**

Total Expenses	**$ 1,306,791.30**	**$ 1,300,358.88**	**$ 6,432.42**	**0.49%**
Net Operating Income	**$ 183,046.42**	**$ 349,788.65**	**-$166,742.23**	**-47.67%**
Other Expenses				
8000 Depreciation/Amortization	224,622.60	219,094.50	5,528.10	2.52%
8001 Capital projects				
8100 Capital Projects - Cash	277,606.42	49,341.96	228,264.46	462.62%
Total 8001 Capital projects	**$ 277,606.42**	**$ 49,341.96**	**$ 228,264.46**	**462.62%**
8006 Disposed Assets	-2,450.00	0.00	-2,450.00	
Total Other Expenses	**$ 499,779.02**	**$ 268,436.46**	**$ 231,342.56**	**86.18%**
Net Other Income	**-$ 499,779.02**	**-$ 268,436.46**	**-$231,342.56**	**-86.18%**
Net Income	**-$ 316,732.60**	**$ 81,352.19**	**-$398,084.79**	**-489.34%**

OAK HILLS SALES ANALYSIS APRIL 2022 FISCAL REPORT

Description	Apr-22	Apr-21	Inc/(Dec)	YTD FY22	YTD FY21	Inc/(Dec)
Revenue Rounds	2,980	3,603	-17.3%	26,936	31,308	-14.0%
Season Pass Rounds	361	774	-53.4%	3,826	5,520	-30.7%
POS System Servicer Rounds	253	241	5.0%	1,889	1,868	1.1%
Barter Rounds	0	0		0	0	
Comp Rounds	0	7	-100.0%	427	482	-11.4%
Total All Rounds	3,594	4,625	-22.3%	33,078	39,178	-15.6%
Total Carts	1,337	2,176	-38.6%	17,957	20,756	-13.5%
Total Boards	0	1	-100.0%	0	44	-100.0%
Total Golf ID Cards	306	297	3.0%	845	943	-10.4%
Total Season Passes	1	0	0.0%	53	65	-18.5%
Total Gift Cards	20	10	100.0%	246	244	0.8%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$121,514	$124,685	-2.5%	$954,623	$1,056,096	-9.6%
Total Carts $	$24,464	$34,205	-28.5%	$291,772	$329,742	-11.5%
Total Board $	$0	$22	-100.0%	$0	$968	-100.0%
Total Golf ID Cards $	$35,110	$37,411	-6.2%	$105,560	$114,738	-8.0%
Total Season Pass $	$2,000	$0	0.0%	$118,065	$129,915	-9.1%
Total Gift Cards $	$2,142	$881	143.1%	$18,696	$17,596	6.3%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$2,154	-$1,571	37.1%	-$17,446	-$22,524	-22.5%
	$183,076	**$195,633**	**-6.4%**	**$1,471,269**	**$1,626,531**	**-9.5%**
$ Revenue/Revenue Round	**$40.78**	**$34.61**	17.8%	**$35.44**	**$33.73**	5.1%
Carts/Revenue Round	**44.9%**	**60.4%**	-25.7%	**66.7%**	**66.3%**	0.6%
Cart $/Revenue Round	**$8.21**	**$9.49**	-13.5%	**$10.83**	**$10.53**	2.8%
Cart $/Cart Round	**$18.30**	**$15.72**	16.4%	**$16.25**	**$15.89**	2.3%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$0.00**	**$22.00**	-100.0%
ID Card $/Card	**$114.74**	**$125.96**	-8.9%	**$124.92**	**$121.67**	2.7%
Resident Adult 18 Rounds	473	785	-39.7%	4,547	6,572	-30.8%
Resident Senior 18 Rounds	394	557	-29.3%	3,971	5,304	-25.1%
Junior/Golf Team 18 Rounds	132	161	-18.0%	1,278	1,134	12.7%
Golf League 18 Rounds	0	1	-100.0%	80	217	-63.1%
Employee 18 Rounds	34	43	-20.9%	537	342	57.0%
Non Resident 18 Rounds	1,811	1,997	-9.3%	15,298	16,337	-6.4%
Total 9 Hole Rounds	136	59	130.5%	1,225	1,402	-12.6%
Total Revenue Rounds	***2,980***	***3,603***	***-17.3%***	***26,936***	***31,308***	***-14.0%***
Resident Adult 18 Rounds $	$16,560	$26,630	-37.8%	$155,301	$218,364	-28.9%
Resident Senior 18 Rounds $	$12,118	$15,506	-21.8%	$111,718	$140,666	-20.6%
Junior/Golf Team 18 Rounds $	$2,860	$2,109	35.6%	$22,900	$20,759	10.3%
Golf League 18 Rounds	$0	$23	-100.0%	$1,600	$2,990	-46.5%
Employee 18 Rounds $	$231	$287	-19.5%	$3,697	$2,323	59.1%
Non Resident 18 Rounds $	$86,476	$78,747	9.8%	$630,693	$638,809	-1.3%
Total 9 Hole Rounds $	$3,269	$1,384	136.3%	$28,714	$32,186	-10.8%
Total $ Revenue Rounds	***121,514***	***124,685***	***-2.5%***	***954,623***	***1,056,096***	***-9.6%***
Senior Non-Resident ID	19	14	35.7%	61	62	-1.6%
Adult Non-Resident ID	11	22	-50.0%	54	65	-16.9%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***30***	***36***	***-16.7%***	***115***	***127***	***-9.4%***
GolfNow/TeeOff Rounds	753	188	300.5%	1948	2234	-12.8%
GolfNow/TeeOff Dollars	$43,190	$6,920	524.2%	$86,363	$84,311	2.4%
Dollars/Round	$57.36	$36.81	55.8%	$44.33	$37.74	17.5%
City of Norwalk debt paydown	**$7,367.70**					

OAK HILLS SALES ANALYSIS APRIL 2022 CALENDAR

Description	Apr-22	Apr-21	Inc/(Dec)	YTD 2022	YTD 2021	Inc/(Dec)
Revenue Rounds	2,980	3,603	-17.3%	4,262	5,402	-21.1%
Season Pass Rounds	361	774	-53.4%	658	1,338	-50.8%
POS System Servicer Rounds	253	241	5.0%	434	485	-10.5%
Barter Rounds	0	0		0	0	
Comp Rounds	0	7	-100.0%	2	13	-84.6%
Total All Rounds	3,594	4,625	-22.3%	5,356	7,238	-26.0%
Total Carts	1,337	2,176	-38.6%	1,964	2,648	-25.8%
Total Boards	0	1	-100.0%	0	1	-100.0%
Total Golf ID Cards	306	297	3.0%	756	826	-8.5%
Total Season Passes	1	0	0.0%	15	36	-58.3%
Total Gift Cards	20	10	100.0%	34	34	0.0%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$121,514	$124,685	-2.5%	$151,930	$175,013	-13.2%
Total Carts $	$24,464	$34,205	-28.5%	$32,816	$39,516	-17.0%
Total Board $	$0	$22	-100.0%	$0	$22	-100.0%
Total Golf ID Cards $	$35,110	$37,411	-6.2%	$94,990	$102,141	-7.0%
Total Season Pass $	$2,000	$0	0.0%	$35,215	$73,300	-52.0%
Total Gift Cards $	$2,142	$881	143.1%	$3,657	$2,440	49.9%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$2,154	-$1,571	37.1%	-$2,741	-$2,494	9.9%
	$183,076	**$195,633**	**-6.4%**	**$315,866**	**$389,938**	**-19.0%**
$ Revenue/Revenue Round	**$40.78**	**$34.61**	17.8%	**$35.65**	**$32.40**	10.0%
Carts/Revenue Round	**44.9%**	**60.4%**	-25.7%	**46.1%**	**49.0%**	-6.0%
Cart $/Revenue Round	**$8.21**	**$9.49**	-13.5%	**$7.70**	**$7.32**	5.3%
Cart $/Cart Round	**$18.30**	**$15.72**	16.4%	**$16.71**	**$14.92**	12.0%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$0.00**	**$22.00**	-100.0%
ID Card $/Card	**$114.74**	**$125.96**	-8.9%	**$125.65**	**$123.66**	1.6%
Resident Adult 18 Rounds	473	785	-39.7%	683	1,284	-46.8%
Resident Senior 18 Rounds	394	557	-29.3%	530	892	-40.6%
Junior/Golf Team 18 Rounds	132	161	-18.0%	181	241	-24.9%
Golf League 18 Rounds	0	1	-100.0%	0	1	-100.0%
Empl 18 Rounds	34	43	-20.9%	49	66	-25.8%
Non Resident 18 Rounds	1,811	1,997	-9.3%	2,634	2,842	-7.3%
Total 9 Hole Rounds	136	59	130.5%	185	76	143.4%
Total Revenue Rounds	***2,980***	***3,603***	***-17.3%***	***4,262***	***5,402***	***-21.1%***
Resident Adult 18 Rounds $	$16,560	$26,630	-37.8%	$22,459	$40,975	-45.2%
Resident Senior 18 Rounds $	$12,118	$15,506	-21.8%	$15,248	$22,765	-33.0%
Junior/Golf Team 18 Rounds $	$2,860	$2,109	35.6%	$3,761	$3,120	20.5%
Golf League 18 Rounds	$0	$23	-100.0%	$0	$23	-100.0%
Empl 18 Rounds $	$231	$287	-19.5%	$336	$420	-20.0%
Non Resident 18 Rounds $	$86,476	$78,747	9.8%	$105,852	$105,887	0.0%
Total 9 Hole Rounds $	$3,269	$1,384	136.3%	$4,273	$1,824	134.3%
Total $ Revenue Rounds	***121,514***	***124,685***	***-2.5%***	***151,930***	***175,013***	***-13.2%***
SR NONRES DISC	19	14	35.7%	53	54	-1.9%
NONRES DISCOUNT	11	22	-50.0%	51	59	-13.6%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***30***	***36***	***-16.7%***	***104***	***113***	***-8.0%***
GolfNow Rounds	753	188	300.5%	995	330	201.5%
GolfNow Dollars	$43,190	$6,920	524.2%	$45,748	$10,140	351.2%
Dollars/Round	$57.36	$36.81	55.8%	$45.98	$30.73	49.6%

Oak Hills Park Authority
May 2022 Financial Commentary

Operations Updates:

- Continuous cart path paving, a significant capital project included in the FY22 capital expense budget, is now fully completed. One small section by the 7th hole was completed at the end of May.
- Both golf rounds and cart rounds continue to be up over budget year-to-date. We are, however, slightly under budget on discount ID cards sold.
- We implemented a mandatory POS system upgrade on March 25th which presented temporary challenges to online reservations and reporting. All issues have been resolved.

YTD Financial Highlights:

- YTD net operating income was over budget by $182k and ended with $255k cash.
  - Revenue was over-budget by $91k thanks to strong rounds this spring.
  - Expenses were $91k lower than budget mainly due to our cart fleet lease being reclassed as a capital lease. Effect is a $85k reduction on YTD expense so we are really only $6k under.
- OHPA made $91k in repayments to the City during this fiscal year to date, including the annual 1% of gross revenue payment (approx. $22k).

Other:

- The FY23 budget process is complete and was approved in the June Authority meeting. The files have also been sent to the City of Norwalk Comptroller.
- The annual fiscal audit has been scheduled for the end of July as per usual.

5/31/2022

Year To Date

	Budget	Actuals	Variance	Var %	Comments
Revenue Rounds	29,783	32,075	2,292	7.7%	Higher than expected Apr-May rounds helped to bolster our lead over budget
Non-Revenue Rounds	5,664	6,643	979	17.3%	Includes season passholder rounds
Total Rounds	35,447	38,718	3,271	9.2%	
Carts	20,192	20,414	222	1.1%	
ID Cards	1,045	1,037	(8)	-0.8%	Course closure kept players away in Jan/Feb but we are continuing to close the gap since we opened

	Budget	Actuals	Variance	Var %	Comments
Golf Revenue	1,586,236	1,716,032	129,796	8.2%	Driven almost entirely by greens fees
Tennis Revenue	32,400	32,400	-	0.0%	
Restaurant Revenue	16,500	16,863	363	2.2%	Revenue to be booked and received quarterly
Other Revenue	45,888	7,058	(38,830)	-84.6%	Budget includes $30k for golf simulator not purchased; tenant rental income ended in Aug'21
Total Revenue	**1,681,024**	**1,772,353**	**91,329**	**5.4%**	
Management Salary	193,164	191,599	(1,565)	-0.8%	
Operations Salary	180,338	172,512	(7,826)	-4.3%	Above budget revenues with continued labor costs under budget. Well done
Maintenance Salary	414,299	401,359	(12,940)	-3.1%	Above budget revenues with continued labor costs under budget. Well done
Employee Benefits	136,768	134,168	(2,600)	-1.9%	Payroll taxes and health insurance premiums are slightly under budget
Administrative	161,347	171,421	10,074	6.2%	Driven by some utilities and cc fees coming in higher than expected
Interest & Insurance	86,390	86,337	(53)	-0.1%	
Sales & Operations	15,085	40,059	24,974	165.6%	Fridge/freezer/electrical repairs in Clubhouse not budgeted for
Park Maintenance	192,093	169,081	(23,012)	-12.0%	Water ($18k) and Ag&Chem ($3k) lower than expected
Park Equipment	59,016	65,598	6,582	11.2%	Driven by excess equipment maintenance in lieu of purchasing new equip at higher costs
Carts	102,552	17,967	(84,585)	-82.5%	New cart lease treated as capital lease (added to fixed assets) rather than operating as assumed in budget
Operating Expense	**1,541,052**	**1,450,101**	**(90,951)**	**-5.9%**	
Operating Income	**139,972**	**322,252**	**182,280**	**130.2%**	
Capital Improvements	(269,398)	(277,606)	(8,208)	3.0%	Restaurant construction / improvements; cart path paving project; stone house upgrades
Line of Credit Balance	-	-	-		
Cash Balance	215,452	255,109	39,657	18.4%	Over-budget net op inc less cart lease pymts, cap ex overage and over-budget payments to the City

Updated through ***5/31/2022***

Rest of Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	5,588	5,800	212	3.8%	A slight overage expected based on M-T-D numbers
	Non-Revenue Rounds	1,063	1,100	37	3.5%	A slight overage expected based on M-T-D numbers
	Total Rounds	6,651	6,900	249	3.7%	
	Carts	3,788	3,688	(100)	-2.6%	A slight underage expected based on M-T-D numbers
	ID Cards	116	106	(10)	-8.6%	A slight underage expected based on M-T-D numbers

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	295,289	295,289	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	8,400	8,400	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	13,500	13,500	-	0.0%	Projections are still in line with Budget
	Other Revenue	1,512	330	(1,182)	-78.2%	No movement on golf simulator nor new tenant for front entrance house
	Total Revenue	**318,701**	**317,519**	**(1,182)**	**-0.4%**	
	Salaries	92,455	92,455	-	0.0%	Projections are still in line with Budget
	Employee Benefits	14,832	14,832	-	0.0%	Projections are still in line with Budget
	Administrative	17,225	17,225	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	8,333	8,333	-	0.0%	Projections are still in line with Budget
	Sales & Operations	1,915	1,915	-	0.0%	Projections are back in line with Budget
	Park Maintenance	23,607	26,000	2,393	10.1%	Spend ytd is far under-budget
	Park Equipment	9,984	9,984	-	0.0%	Projections are still in line with Budget
	Carts	19,107	2,000	(17,107)	-89.5%	Renewed cart lease will be treated as a capital lease, expensed as Depreciation. No effect on cash
	Operating Expense	**187,458**	**172,744**	**(14,714)**	**-7.8%**	
	Uncategorized Exp/Rev					
	Operating Income	**131,243**	**144,775**	**13,532**	**10.3%**	

Balance Sheet	Capital Improvements	(10,000)	(11,000)	(1,000)	10.0%	Additional cart path paving on two holes done end of May - beginning of June
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Cash Balance	319,567	366,339	46,772	14.6%	

ITEM #12

Oak Hills Park Authority
FY22 Actual vs. Budget

	May Act	May Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$174,382	$137,883	$36,499	26.5%	$1,084,000	$948,838	$135,163	14.2%
4020 · I.D. Cards	$22,210	$18,312	$3,898	21.3%	$130,545	$137,337	-$6,792	-4.9%
4025 · Season Pass	$9,764	$11,250	-$1,486	-13.2%	$114,076	$123,750	-$9,674	-7.8%
4030 · Tournament Fees	$27,132	$16,809	$10,323	61.4%	$72,327	$66,039	$6,288	9.5%
4050 · Cart Revenue	$42,941	$42,306	$635	1.5%	$317,543	$315,891	$1,652	0.5%
4055 · GolfBoard Revenue		$0	$0	0.0%	$0	$871	-$871	-100.0%
4060 · Golf Revenue - Gift Certif.	$785	$1,905	-$1,120	-58.8%	$19,131	$18,258	$873	4.8%
4070 · Gift & Rain Checks Redeemed	-$3,729	-$3,671	-$58	1.6%	-$21,591	-$24,747	$3,156	-12.8%
Total 4001 · Golf Revenue	**$273,485**	**$224,793**	**$48,692**	**21.7%**	**$1,716,032**	**$1,586,236**	**$129,796**	**8.2%**
4100 · Tennis Revenue	$8,400	$8,400	$0	0.0%	$32,400	$32,400	$0	0.0%
4200 · Rental Income	$0	$1,375	-$1,375	-100.0%	$2,750	$15,125	-$12,375	-81.8%
4300 · Investment Income	$33	$66	-$33	-50.0%	$926	$396	$530	133.8%
4400 · Misc. Income	$598	$33	$564	1692.8%	$3,383	$367	$3,016	822.6%
4500 · Golf Simulator Revenue	$0	$3,000	-$3,000	-100.0%	$0	$30,000	-$30,000	-100.0%
4600 · Restaurant Income	$0	$0	$0	0.0%	$16,863	$16,500	$363	2.2%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$9,031**	**$12,874**	**-$3,844**	**-29.9%**	**$56,322**	**$94,788**	**-$38,466**	**-40.6%**
TOTAL REVENUE	**$282,516**	**$237,668**	**$44,848**	**18.9%**	**$1,772,353**	**$1,681,024**	**$91,330**	**5.4%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$13,693	$17,656	$3,963	22.4%	$191,599	$193,164	$1,565	0.8%
5030 · Operations	$25,240	$27,068	$1,828	6.8%	$172,527	$180,338	$7,811	4.3%
5040 · Operations O/T	$0	$0	$0	0.0%	-$16	$0	$16	0.0%
5050 · Course Personnel	$25,310	$24,813	-$497	-2.0%	$272,592	$267,071	-$5,521	-2.1%
5060 · Course Personnel O/T	$189	$0	-$189	0.0%	$1,873	$0	-$1,873	0.0%
5070 · Seasonal Personnel	$14,054	$20,891	$6,837	32.7%	$125,727	$144,696	$18,970	13.1%
5080 · Seasonal Personnel O/T	$92	$0	-$92	0.0%	$1,167	$2,531	$1,364	53.9%
Total 5000 · PERSONNEL EXPENSE	**$78,578**	**$90,428**	**$11,850**	13.1%	**$765,470**	**$787,801**	**$22,331**	2.8%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$5,970	$5,611	-$359	-6.4%	$58,113	$61,197	$3,084	5.0%
5230 · State Unemployment	$2,676	$1,847	-$829	-44.9%	$25,673	$22,053	-$3,620	-16.4%
5250 · Health Insurance	$2,313	$2,635	$321	12.2%	$23,826	$27,852	$4,025	14.5%
5260 · Workmans Compensation	$1,787	$860	-$927	-107.8%	$20,479	$19,604	-$875	-4.5%
5270 · Retirement Plans	$563	$481	-$82	-17.0%	$6,077	$6,063	-$15	-0.2%
Total 5200 · EMPLOYEE BENEFITS	**$13,309**	**$11,434**	**-$1,875**	-16.4%	**$134,168**	**$136,768**	**$2,600**	1.9%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,024	$757	-$268	-35.4%	$10,156	$8,322	-$1,834	-22.0%
5430 · Professional Fees	$2,650	$2,792	$142	5.1%	$28,915	$30,708	$1,793	5.8%
5436 · Advertising	$980	$1,085	$105	9.7%	$11,118	$12,426	$1,308	10.5%
5440 · Office Expense	$1,670	$810	-$860	-106.2%	$13,975	$12,143	-$1,832	-15.1%
5441 · Bank Charges	$47	$20	-$27	-132.4%	$363	$273	-$91	-33.2%
5442 · Credit Card Fees	$4,548	$2,619	-$1,929	-73.6%	$42,163	$36,602	-$5,561	-15.2%
5445 · Postage	$0	$0	$0	0.0%	$116	$154	$38	24.6%
5450 · Training and Dues	$410	$270	-$140	-51.9%	$1,809	$3,123	$1,314	42.1%
5461 · Authority Secretarial Services	$120	$140	$20	14.3%	$1,620	$1,540	-$80	-5.2%
5469 · Other Outside Services	$558	$449	-$109	-24.3%	$6,373	$5,418	-$956	-17.6%
5470 · Other Admin	$805	$951	$146	15.3%	$10,344	$10,459	$115	1.1%
5480 · Utilities	$292	$2,861	$2,569	89.8%	$44,468	$40,180	-$4,289	-10.7%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$13,105**	**$12,754**	**-$351**	-2.8%	**$171,421**	**$161,347**	**-$10,074**	-6.2%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #12

	May Act	May Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5500 · Liability Insurance	$10,927	$8,074	-$2,853	-35.3%	$82,026	$81,635	-$392	-0.5%
5520 · Interest	$210	$529	$319	60.3%	$4,311	$4,755	$444	9.3%
Total 5500 · DEBT SERVICE AND INSURANCE	**$11,137**	**$8,602**	**-$2,534**	-29.5%	**$86,337**	**$86,390**	**$52**	0.1%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$840	$1,000	$160	16.0%	$36,020	$11,000	-$25,020	-227.5%
5640 · Golf Pro Supplies	$116	$359	$243	67.6%	$2,153	$2,485	$332	13.4%
5680 · Golf Pro Work Clothes	$310	$400	$90	22.5%	$1,886	$1,600	-$286	-17.9%
Total 5600 SALES AND OPERATIONS	**$1,266**	**$1,759**	**$493**	28.0%	**$40,059**	**$15,085**	**-$24,974**	-165.6%
5700 · PARK MAINTENANCE								
5710 · Water	$1,711	$4,401	$2,690	61.1%	$32,590	$50,481	$17,892	35.4%
5720 · Heating Fuel	$1,113	$1,896	$783	41.3%	$10,392	$11,887	$1,495	12.6%
5730 · Grounds Maintenance	$354	$1,186	$832	70.2%	$37,670	$29,449	-$8,221	-27.9%
5740 · Tree Maintenance	$2,550	$250	-$2,300	-920.0%	$2,550	$5,000	$2,450	49.0%
5751 · Agriculture&Chemicals-Purch	$2,392	$11,932	$9,540	80.0%	$97,070	$77,318	-$19,752	-25.5%
5752 · Agriculture/Chemicals Utilized	$12,294		-$12,294	0.0%	-$22,791	$0	$22,791	0.0%
5760 · Irrigation Maintenance	$276	$2,226	$1,950	87.6%	$5,791	$13,008	$7,217	55.5%
5770 · Consumable Tools	$123	$0	-$123	0.0%	$2,723	$2,518	-$205	-8.1%
5780 · Tee and Green Supplies	$0	$164	$164	100.0%	$3,066	$2,385	-$681	-28.6%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$20	$48	$28	59.1%
Total 5700 · PARK MAINTENANCE	**$20,812**	**$22,055**	**$1,243**	5.6%	**$169,081**	**$192,093**	**$23,013**	12.0%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$1,242	$1,747	$505	28.9%	$36,478	$28,619	-$7,859	-27.5%
5810 · Equipment Rental	$0	$0	$0	0.0%	$588	$0	-$588	0.0%
5820 · Building Maintenance	$578	$704	$126	17.9%	$15,552	$16,782	$1,230	7.3%
5840 · Small Equipment	$0	$0	$0	0.0%	$574	$2,500	$1,926	77.0%
5860 · Gasoline/Diesel Fuel	$0	$479	$479	100.0%	$10,523	$9,865	-$658	-6.7%
5880 · Employee work clothes	$1,129	$1,250	$121	9.7%	$1,883	$1,250	-$633	-50.7%
Total 5800 · PARK EQUIPMENT	**$2,949**	**$4,180**	**$1,231**	29.5%	**$65,598**	**$59,016**	**-$6,582**	-11.2%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$17,077	$17,077	100.0%	$0	$85,383	$85,383	100.0%
6020 · Electricity	$1,551	$557	-$994	-178.6%	$12,434	$11,559	-$875	-7.6%
6030 · Maintenance	$202	$25	-$178	-724.4%	$1,133	$1,210	$77	6.4%
6050 · Cart Insurance	$400	$400	$0	0.0%	$4,400	$4,400	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$2,153**	**$18,058**	**$15,905**	88.1%	**$17,967**	**$102,552**	**$84,585**	82.5%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$143,309**	**$169,270**	**$25,961**	15.3%	**$1,450,100**	**$1,541,051**	**$90,951**	5.9%
TOTAL OPERATIONAL NET INCOME	**$139,207**	**$68,398**	**$70,809**	103.5%	**$322,253**	**$139,972**	**$182,281**	130.2%
Restructured City Debt	$7,368	$8,872	$1,504	17.0%	$91,627	$79,870	-$11,757	-14.7%
Commercial Debt	$19,211	$5,672	-$13,539	-238.7%	$126,523	$62,394	-$64,129	-102.8%
	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total BS Debt Payments	**$26,579**	**$14,544**	**-$12,035**	-82.7%	**$218,149**	**$142,264**	**-$75,885**	-53.3%
NET INCOME BEFORE CAPITAL EXPENSES	**$139,207**	**$68,398**	**$70,809**	103.5%	**$322,253**	**$139,972**	**$182,281**	130.2%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$22,462	$22,500	$38	0.2%	$247,085	$247,500	$415	0.2%
8001 · Capital projects								
8100 - Capital Proj Cash	$0	$0	$0	0.0%	$277,606	$269,398	-$8,208	-3.0%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0			-$2,450			
Capital Contribution								
Total 8000 · OTHER EXPENSE	$22,462	$22,500	$38	0.2%	$244,635	$247,500	-$7,793	1.2%
NET INCOME	**$116,744**	**$45,898**	**$70,847**	154.4%	**$77,618**	**-$107,528**	**$185,146**	-172.2%

OAK HILLS PARK AUTHORITY
Balance Sheet FY22
As of May 31, 2022

	Total			
	As of May 31, 2022	As of May 31, 2021 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	310,696.23	411,266.59	-100,570.36	-24.45%
1022 NBT Payment Account	-65,672.21	-17,176.58	-48,495.63	-282.34%
1023 NBT Rent Escrow Sec Apt Right	1.00	1,351.00	-1,350.00	-99.93%
1024 NBT Capital Reserve Savings Account	8,683.49	0.00	8,683.49	
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	$ 255,108.51	$ 396,841.01	-$ 141,732.50	-35.72%
Total Bank Accounts	$ 255,108.51	$ 396,841.01	-$ 141,732.50	-35.72%
Accounts Receivable				
1201 Accounts Receivable	7,192.13	0.00	7,192.13	
Total Accounts Receivable	$ 7,192.13	$ 0.00	$ 7,192.13	
Other Current Assets				
1100 Inventory	92,392.66	85,813.78	6,578.88	7.67%
1200 Receivables	11,612.00	0.00	11,612.00	
1300 Prepaid Expenses	33,838.18	29,823.08	4,015.10	13.46%
Total Other Current Assets	$ 137,842.84	$ 115,636.86	$ 22,205.98	19.20%
Total Current Assets	$ 400,143.48	$ 512,477.87	-$ 112,334.39	-21.92%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,067,156.87	529,851.26	49.65%
1510 Accumulated Depreciation/Amort.	-4,230,999.77	-3,973,631.03	-257,368.74	-6.48%
1520 Furniture & Fixtures	47,635.23	50,085.23	-2,450.00	-4.89%
1560 Leasehold Improvements	88,497.24	35,894.79	52,602.45	146.55%
1561 Park Improvements	1,821,963.05	1,782,769.53	39,193.52	2.20%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-47,137.90	-31,543.74	-15,594.16	-49.44%
1570 Capital Projects in Progress	0.00	58,339.02	-58,339.02	-100.00%
Total 1500 Fixed Assets	$ 1,554,100.64	$ 1,266,205.33	$ 287,895.31	22.74%
Total Fixed Assets	$ 1,554,100.64	$ 1,266,205.33	$ 287,895.31	22.74%
TOTAL ASSETS	$ 1,954,244.12	$ 1,778,683.20	$ 175,560.92	9.87%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	25,343.97	86,569.11	-61,225.14	-70.72%
Total Accounts Payable	$ 25,343.97	$ 86,569.11	-$ 61,225.14	-70.72%

Other Current Liabilities				
2010 Accounts Payable - Payroll	33,063.23	33,965.60	-902.37	-2.66%
2051 Accounts Payable - OHMGA Revenue	9,259.00	7,965.00	1,294.00	16.25%
2100 Accrued Payroll	18,791.87	20,912.59	-2,120.72	-10.14%
2104 Accrued retirement contribution	930.02	1,027.72	-97.70	-9.51%
2105 Accrued Vacation Pay	24,800.92	28,890.05	-4,089.13	-14.15%
2200 Accrued Expenses	43,007.70	53,447.50	-10,439.80	-19.53%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	0.00	1,350.00	-1,350.00	-100.00%
Total 2210 Security Deposit-Entrance House	**$ 0.00**	**$ 1,350.00**	**-$ 1,350.00**	**-100.00%**
2250 Deferred Revenue	0.00	0.00	0.00	
2251 Tournament Deposits	9,700.00	6,900.00	2,800.00	40.58%
2253 Deferred Tennis Revenue	5,600.00	6,000.00	-400.00	-6.67%
2254 Other Deferred	135,797.93	134,881.12	916.81	0.68%
Total 2250 Deferred Revenue	**$ 151,097.93**	**$ 147,781.12**	**$ 3,316.81**	**2.24%**
2400 Cart Sales Tax Due	2,727.00	3,425.00	-698.00	-20.38%
Total Other Current Liabilities	**$ 283,677.67**	**$ 298,764.58**	**-$ 15,086.91**	**-5.05%**
Total Current Liabilities	**$ 309,021.64**	**$ 385,333.69**	**-$ 76,312.05**	**-19.80%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,955,158.38	2,057,907.05	-102,748.67	-4.99%
2767 Deere Credit, Inc. Sweeper Vac	0.00	1.09	-1.09	-100.00%
2768 Deere Credit Inc. Greens Roller	0.00	587.98	-587.98	-100.00%
2770 Deere Credit Inc. Hybrid Mower	0.00	0.89	-0.89	-100.00%
2772 Wells Fargo 2017 Aera-Vator	197.16	884.58	-687.42	-77.71%
2773 DLL Finance Club Car CA550G Utility Cart	774.50	2,535.68	-1,761.18	-69.46%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	11,950.61	25,654.49	-13,703.88	-53.42%
2775 Deere Credit, Inc. Hybrid Mower	5,380.15	11,553.15	-6,173.00	-53.43%
2776 Wells Fargo MTE 2018 TurfCo Blower	2,978.81	4,606.75	-1,627.94	-35.34%
2777 DLL Finance Club Car CA502 Utility Cart	3,679.94	5,519.96	-1,840.02	-33.33%
2778 Wells Fargo Used Kubota Tractor Mini Ex	15,719.16	21,439.86	-5,720.70	-26.68%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	44,313.78	53,268.41	-8,954.63	-16.81%
2780 DLL Club Car 2021 Cart Fleet	255,426.36	0.00	255,426.36	
2781 GPSi Visage Software 2021 Cart Fleet	69,360.00	0.00	69,360.00	
Total Long-Term Liabilities	**$ 2,364,938.85**	**$ 2,183,959.89**	**$ 180,978.96**	**8.29%**
Total Liabilities	**$ 2,673,960.49**	**$ 2,569,293.58**	**$ 104,666.91**	**4.07%**
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	0.00	-42,873.28	42,873.28	100.00%
Total 3000 Fund Balance	**$ 0.00**	**-$ 42,873.28**	**$ 42,873.28**	**100.00%**
3500 Reserves				
3550 Reserve for Contingencies	0.00	405,368.10	-405,368.10	-100.00%
Total 3500 Reserves	**$ 0.00**	**$ 405,368.10**	**-$ 405,368.10**	**-100.00%**
3900 Retained Earnings	-529,621.39	-1,295,566.94	765,945.55	59.12%
Net Income	-190,094.98	142,461.74	-332,556.72	-233.44%
Total Equity	**-$ 719,716.37**	**-$ 790,610.38**	**$ 70,894.01**	**8.97%**
TOTAL LIABILITIES AND EQUITY	**$ 1,954,244.12**	**$ 1,778,683.20**	**$ 175,560.92**	**9.87%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
May 2022

	Total			
	May 2022	May 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	174,381.97	192,343.62	-17,961.65	-9.34%
4020 I.D. Cards	22,210.00	22,240.00	-30.00	-0.13%
4025 Season Pass	9,763.96	11,059.39	-1,295.43	-11.71%
4030 Tournament Fees	27,132.00	17,485.00	9,647.00	55.17%
4050 Cart Revenue	42,941.00	53,942.00	-11,001.00	-20.39%
4055 GolfBoard Revenue	0.00	0.00	0.00	
4060 Golf Revenue - Gift Certif.	785.00	2,087.00	-1,302.00	-62.39%
4070 Gift & Rain Checks Redeemed	-3,729.00	-4,210.00	481.00	11.43%
Total 4001 Golf Revenue	$ 273,484.93	$ 294,947.01	-$ 21,462.08	-7.28%
4100 Tennis Revenue	8,400.00	8,000.00	400.00	5.00%
4200 Rental Income	0.00	1,375.00	-1,375.00	-100.00%
4300 Investment Income	33.07	58.03	-24.96	-43.01%
4400 Misc. Income	597.60	0.00	597.60	
Total 4000 REVENUES	$ 282,515.60	$ 304,380.04	-$ 21,864.44	-7.18%
Total Income	$ 282,515.60	$ 304,380.04	-$ 21,864.44	-7.18%
Gross Profit	$ 282,515.60	$ 304,380.04	-$ 21,864.44	-7.18%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,693.39	17,893.44	-4,200.05	-23.47%
5030 Operations	25,239.95	27,236.49	-1,996.54	-7.33%
5040 Operations O/T	0.00	228.22	-228.22	-100.00%
5050 Course Personnel	25,310.28	24,681.49	628.79	2.55%
5060 Course Personnel O/T	188.77	132.87	55.90	42.07%
5070 Seasonal Personnel	14,054.04	17,895.41	-3,841.37	-21.47%
5080 Seasonal Personnel O/T	92.00	40.93	51.07	124.77%
Total 5000 PERSONNEL EXPENSE	$ 78,578.43	$ 88,108.85	-$ 9,530.42	-10.82%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,970.13	6,699.14	-729.01	-10.88%
5230 State Unemployment	2,676.36	3,611.94	-935.58	-25.90%
5250 Health Insurance	2,313.34	1,594.54	718.80	45.08%
5260 Workmans Compensation	1,786.71	2,022.12	-235.41	-11.64%
5270 Retirement Plans	562.54	547.03	15.51	2.84%
Total 5200 EMPLOYEE BENEFITS	$ 13,309.08	$ 14,474.77	-$ 1,165.69	-8.05%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,024.10	1,047.58	-23.48	-2.24%
5430 Professional Fees	2,650.00	2,650.00	0.00	0.00%
5436 Advertising	980.08	981.97	-1.89	-0.19%
5440 Office Expense	1,670.29	1,296.38	373.91	28.84%
5441 Bank Charges	46.65	23.90	22.75	95.19%

5442 Credit Card Fees	4,548.48	4,069.16	479.32	11.78%
5450 Training and Dues	410.00	400.00	10.00	2.50%
5461 Authority Secretarial Services	120.00	240.00	-120.00	-50.00%
5469 Other Outside Services	558.27	522.90	35.37	6.76%
5470 Other Administrative	805.00	780.17	24.83	3.18%
5480 Utilities	292.20	2,981.56	-2,689.36	-90.20%
5499 Bad Debt Expense	0.00	450.00	-450.00	-100.00%
5500 Liability Insurance	10,926.83	6,935.49	3,991.34	57.55%
5520 Interest Expense	209.78	518.41	-308.63	-59.53%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 24,241.68**	**$ 22,897.52**	**$ 1,344.16**	**5.87%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	840.00	8,224.15	-7,384.15	-89.79%
5640 Golf Pro Supplies	116.11	861.05	-744.94	-86.52%
5680 Golf Pro Work Clothes	310.00	0.00	310.00	
Total 5600 SALES AND OPERATIONS	**$ 1,266.11**	**$ 9,085.20**	**-$ 7,819.09**	**-86.06%**
5700 PARK MAINTENANCE				
5710 Water	1,711.10	7,099.38	-5,388.28	-75.90%
5720 Heating Fuel	1,112.86	426.34	686.52	161.03%
5730 Grounds Maintenance	353.96	671.44	-317.48	-47.28%
5740 Tree Maintenance	2,550.00	500.00	2,050.00	410.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	2,391.70	0.00	2,391.70	
5752 Agriculture/Chemicals Utilized	12,293.50	14,392.13	-2,098.63	-14.58%
Total 5750 Agriculture and Chemicals	**$ 14,685.20**	**$ 14,392.13**	**$ 293.07**	**2.04%**
5760 Irrigation Maintenance	276.04	1,059.55	-783.51	-73.95%
5770 Consumable Tools	122.90	0.00	122.90	
5800 Equipment Maintenance	1,241.63	2,583.90	-1,342.27	-51.95%
5820 Building Maintenance	578.11	2,082.07	-1,503.96	-72.23%
5860 Gasoline/Diesel Fuel	0.00	833.78	-833.78	-100.00%
5880 Employee work clothes	1,128.97	159.34	969.63	608.53%
Total 5700 PARK MAINTENANCE	**$ 23,760.77**	**$ 29,807.93**	**-$ 6,047.16**	**-20.29%**
6000 CART EXPENSE				
6010 Cart Lease Expense	0.00	16,243.15	-16,243.15	-100.00%
6020 Electricity	1,550.77	946.50	604.27	63.84%
6030 Maintenance	202.21	23.89	178.32	746.42%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 2,152.98**	**$ 17,613.54**	**-$ 15,460.56**	**-87.78%**
Total Expenses	**$ 143,309.05**	**$ 181,987.81**	**-$ 38,678.76**	**-21.25%**
Net Operating Income	**$ 139,206.55**	**$ 122,392.23**	**$ 16,814.32**	**13.74%**
Other Expenses				
8000 Depreciation/Amortization	22,462.26	22,124.56	337.70	1.53%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	39,158.12	-39,158.12	-100.00%
Total 8001 Capital projects	**$ 0.00**	**$ 39,158.12**	**-$ 39,158.12**	**-100.00%**
Total Other Expenses	**$ 22,462.26**	**$ 61,282.68**	**-$ 38,820.42**	**-63.35%**
Net Other Income	**-$ 22,462.26**	**-$ 61,282.68**	**$ 38,820.42**	**63.35%**
Net Income	**$ 116,744.29**	**$ 61,109.55**	**$ 55,634.74**	**91.04%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2021 - May 2022

	Total			
	Jul 2021 - May 2022	Jul 2020 - May 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	1,084,000.35	1,219,381.87	-135,381.52	-11.10%
4020 I.D. Cards	130,545.00	133,293.00	-2,748.00	-2.06%
4025 Season Pass	114,076.40	141,605.75	-27,529.35	-19.44%
4030 Tournament Fees	72,327.00	51,595.00	20,732.00	40.18%
4050 Cart Revenue	317,543.00	363,947.15	-46,404.15	-12.75%
4055 GolfBoard Revenue	0.00	910.00	-910.00	-100.00%
4060 Golf Revenue - Gift Certif.	19,131.00	18,401.00	730.00	3.97%
4070 Gift & Rain Checks Redeemed	-21,591.12	-26,533.85	4,942.73	18.63%
Total 4001 Golf Revenue	**$ 1,716,031.63**	**$ 1,902,599.92**	**-$ 186,568.29**	**-9.81%**
4100 Tennis Revenue	32,400.00	23,000.00	9,400.00	40.87%
4200 Rental Income	2,750.00	15,125.00	-12,375.00	-81.82%
4300 Investment Income	926.18	543.57	382.61	70.39%
4400 Misc. Income	3,382.84	-390.92	3,773.76	965.35%
4600 Restaurant Income	16,862.67	13,650.00	3,212.67	23.54%
4700 Advertising Revenue	0.00	0.00	0.00	
Total 4000 REVENUES	**$ 1,772,353.32**	**$ 1,954,527.57**	**-$ 182,174.25**	**-9.32%**
Total Income	**$ 1,772,353.32**	**$ 1,954,527.57**	**-$ 182,174.25**	**-9.32%**
Gross Profit	**$ 1,772,353.32**	**$ 1,954,527.57**	**-$ 182,174.25**	**-9.32%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	191,599.37	155,582.82	36,016.55	23.15%
5030 Operations	172,527.43	180,318.61	-7,791.18	-4.32%
5040 Operations O/T	-15.81	1,335.99	-1,351.80	-101.18%
5050 Course Personnel	272,592.11	271,477.26	1,114.85	0.41%
5060 Course Personnel O/T	1,872.98	1,209.68	663.30	54.83%
5070 Seasonal Personnel	125,726.77	114,955.07	10,771.70	9.37%
5080 Seasonal Personnel O/T	1,166.66	877.11	289.55	33.01%
Total 5000 PERSONNEL EXPENSE	**$ 765,469.51**	**$ 725,756.54**	**$ 39,712.97**	**5.47%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	58,112.97	54,043.59	4,069.38	7.53%
5230 State Unemployment	25,672.92	27,366.90	-1,693.98	-6.19%
5250 Health Insurance	~~23,826.14~~	~~24,031.71~~	-205.57	-0.86%
5260 Workmans Compensation	20,478.94	19,216.62	1,262.32	6.57%
5270 Retirement Plans	6,077.39	5,970.04	107.35	1.80%
Total 5200 EMPLOYEE BENEFITS	**$ 134,168.36**	**$ 130,628.86**	**$ 3,539.50**	**2.71%**
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	10,155.65	12,157.16	-2,001.51	-16.46%
5430 Professional Fees	28,915.14	29,015.14	-100.00	-0.34%
5436 Advertising	11,118.41	10,952.95	165.46	1.51%
5440 Office Expense	13,974.96	15,363.53	-1,388.57	-9.04%
5441 Bank Charges	363.45	275.22	88.23	32.06%
5442 Credit Card Fees	42,162.79	43,190.00	-1,027.21	-2.38%
5445 Postage	116.00	225.40	-109.40	-48.54%
5450 Training and Dues	1,809.11	2,110.00	-300.89	-14.26%
5461 Authority Secretarial Services	1,620.00	1,720.00	-100.00	-5.81%
5469 Other Outside Services	6,373.41	5,393.83	979.58	18.16%
5470 Other Administrative	10,343.95	10,716.12	-372.17	-3.47%
5480 Utilities	44,468.15	51,412.20	-6,944.05	-13.51%
5499 Bad Debt Expense	0.00	450.00	-450.00	-100.00%
5500 Liability Insurance	82,026.49	61,198.96	20,827.53	34.03%
5520 Interest Expense	4,310.67	6,845.11	-2,534.44	-37.03%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 257,758.18**	**$ 251,025.62**	**$ 6,732.56**	**2.68%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	36,020.48	9,025.65	26,994.83	299.09%
5640 Golf Pro Supplies	2,152.56	3,233.00	-1,080.44	-33.42%
5680 Golf Pro Work Clothes	1,886.03	1,823.03	63.00	3.46%
Total 5600 SALES AND OPERATIONS	**$ 40,059.07**	**$ 14,081.68**	**$ 25,977.39**	**184.48%**
5700 PARK MAINTENANCE				
5710 Water	32,589.87	64,117.98	-31,528.11	-49.17%
5720 Heating Fuel	10,392.04	7,359.96	3,032.08	41.20%
5730 Grounds Maintenance	37,669.85	18,968.61	18,701.24	98.59%
5740 Tree Maintenance	2,550.00	5,000.00	-2,450.00	-49.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	97,070.06	40,498.61	56,571.45	139.69%
5752 Agriculture/Chemicals Utilized	-22,790.62	29,757.97	-52,548.59	-176.59%
Total 5750 Agriculture and Chemicals	**$ 74,279.44**	**$ 70,256.58**	**$ 4,022.86**	**5.73%**
5760 Irrigation Maintenance	5,790.84	12,950.57	-7,159.73	-55.29%
5770 Consumable Tools	2,722.85	1,514.57	1,208.28	79.78%
5780 Tee and Green Supplies	3,066.18	2,234.91	831.27	37.19%
5795 Janitorial Supplies	19.59	46.27	-26.68	-57.66%
5800 Equipment Maintenance	36,477.75	27,073.68	9,404.07	34.74%
5810 Equipment Rental	588.20	0.00	588.20	
5820 Building Maintenance	15,551.50	30,806.13	-15,254.63	-49.52%
5840 Small Equipment	574.09	1,386.71	-812.62	-58.60%
5860 Gasoline/Diesel Fuel	10,522.66	8,105.03	2,417.63	29.83%
5880 Employee work clothes	1,883.30	655.35	1,227.95	187.37%
Total 5700 PARK MAINTENANCE	**$ 234,678.16**	**$ 250,476.35**	**-$ 15,798.19**	**-6.31%**
6000 CART EXPENSE				
6010 Cart Lease Expense	0.00	90,637.49	-90,637.49	-100.00%
6020 Electricity	12,434.23	13,858.19	-1,423.96	-10.28%
6030 Maintenance	1,132.84	666.40	466.44	69.99%
6050 Cart Insurance	4,400.00	4,400.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	815.56	-815.56	-100.00%

Total 6000 CART EXPENSE	**$ 17,967.07**	**$ 110,377.64**	**-$ 92,410.57**	**-83.72%**
Total Expenses	**$ 1,450,100.35**	**$ 1,482,346.69**	**-$ 32,246.34**	**-2.18%**
Net Operating Income	**$ 322,252.97**	**$ 472,180.88**	**-$ 149,927.91**	**-31.75%**
Other Expenses				
8000 Depreciation/Amortization	247,084.86	241,219.06	5,865.80	2.43%
8001 Capital projects				
8100 Capital Projects - Cash	277,606.42	88,500.08	189,106.34	213.68%
Total 8001 Capital projects	**$ 277,606.42**	**$ 88,500.08**	**$ 189,106.34**	**213.68%**
8006 Disposed Assets	-2,450.00	0.00	-2,450.00	
Total Other Expenses	**$ 522,241.28**	**$ 329,719.14**	**$ 192,522.14**	**58.39%**
Net Other Income	**-$ 522,241.28**	**-$ 329,719.14**	**-$ 192,522.14**	**-58.39%**
Net Income	**-$ 199,988.31**	**$ 142,461.74**	**-$ 342,450.05**	**-240.38%**

OAK HILLS SALES ANALYSIS MAY 2022 FISCAL REPORT

Description	May-22	May-21	Inc/(Dec)	YTD FY22	YTD FY21	Inc/(Dec)
Revenue Rounds	5,139	5,561	-7.6%	32,075	36,869	-13.0%
Season Pass Rounds	256	741	-65.5%	4,082	6,261	-34.8%
POS System Servicer Rounds	245	282	-13.1%	2,134	2,150	-0.7%
Barter Rounds	0	0		0	0	
Comp Rounds	0	16	-100.0%	427	498	-14.3%
Total All Rounds	5,640	6,600	-14.5%	38,718	45,778	-15.4%
Total Carts	2,457	3,480	-29.4%	20,414	24,236	-15.8%
Total Boards	0	0	0.0%	0	44	-100.0%
Total Golf ID Cards	192	174	10.3%	1,037	1,117	-7.2%
Total Season Passes	0	0	0.0%	53	65	-18.5%
Total Gift Cards	33	28	17.9%	279	272	2.6%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$200,996	$206,137	-2.5%	$1,155,619	$1,262,233	-8.4%
Total Carts $	$45,687	$57,367	-20.4%	$337,459	$387,109	-12.8%
Total Board $	$0	$0	0.0%	$0	$968	-100.0%
Total Golf ID Cards $	$22,410	$22,460	-0.2%	$127,970	$137,198	-6.7%
Total Season Pass $	$0	$0	0.0%	$118,065	$129,915	-9.1%
Total Gift Cards $	$1,850	$2,087	-11.4%	$20,546	$19,683	4.4%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$3,729	-$4,210	-11.4%	-$21,175	-$26,734	-20.8%
	$267,214	**$283,841**	**-5.9%**	**$1,738,483**	**$1,910,373**	**-9.0%**
$ Revenue/Revenue Round	**$39.11**	**$37.07**	5.5%	**$36.03**	**$34.24**	5.2%
Carts/Revenue Round	**47.8%**	**62.6%**	-23.6%	**63.6%**	**65.7%**	-3.2%
Cart $/Revenue Round	**$8.89**	**$10.32**	-13.8%	**$10.52**	**$10.50**	0.2%
Cart $/Cart Round	**$18.59**	**$16.48**	12.8%	**$16.53**	**$15.97**	3.5%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$22.00**	-100.0%
ID Card $/Card	**$116.72**	**$129.08**	-9.6%	**$123.40**	**$122.83**	0.5%
Resident Adult 18 Rounds	685	1,160	-40.9%	5,232	7,732	-32.3%
Resident Senior 18 Rounds	675	931	-27.5%	4,646	6,235	-25.5%
Junior/Golf Team 18 Rounds	197	161	22.4%	1,475	1,295	13.9%
Golf League 18 Rounds	0	0	0.0%	80	217	-63.1%
Employee 18 Rounds	82	70	17.1%	619	412	50.2%
Non Resident 18 Rounds	3,233	3,011	7.4%	18,531	19,348	-4.2%
Total 9 Hole Rounds	267	228	17.1%	1,492	1,630	-8.5%
Total Revenue Rounds	***5,139***	***5,561***	***-7.6%***	***32,075***	***36,869***	***-13.0%***
Resident Adult 18 Rounds $	$24,655	$40,589	-39.3%	$179,957	$258,953	-30.5%
Resident Senior 18 Rounds $	$19,906	$26,184	-24.0%	$131,624	$166,849	-21.1%
Junior/Golf Team 18 Rounds $	$4,399	$2,936	49.8%	$27,299	$23,695	15.2%
Golf League 18 Rounds	$0	$0	0.0%	$1,600	$2,990	-46.5%
Employee 18 Rounds $	$548	$495	10.6%	$4,244	$2,818	50.6%
Non Resident 18 Rounds $	$145,384	$130,488	11.4%	$776,077	$769,297	0.9%
Total 9 Hole Rounds $	$6,104	$5,446	12.1%	$34,818	$37,632	-7.5%
Total $ Revenue Rounds	***200,996***	***206,137***	***-2.5%***	***1,155,619***	***1,262,233***	***-8.4%***
Senior Non-Resident ID	7	12	-41.7%	68	74	-8.1%
Adult Non-Resident ID	7	15	-53.3%	61	80	-23.8%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***14***	***27***	***-48.1%***	***129***	***154***	***-16.2%***
GolfNow Rounds	1216	265	358.9%	3164	2499	26.6%
GolfNow Dollars	$52,106	$11,313	360.6%	$138,469	$95,624	44.8%
Dollars/Round	$42.85	$42.69	0.4%	$43.76	$38.26	14.4%
City of Norwalk debt paydown	**$11,562.00**					

OAK HILLS SALES ANALYSIS MAY 2022 CALENDAR

Description	May-22	May-21	Inc/(Dec)	YTD 2022	YTD 2021	Inc/(Dec)
Revenue Rounds	5,139	5,561	-7.6%	9,401	10,963	-14.2%
Season Pass Rounds	256	741	-65.5%	914	2,079	-56.0%
POS System Servicer Rounds	245	282	-13.1%	679	767	-11.5%
Barter Rounds	0	0		0	0	
Comp Rounds	0	16	-100.0%	2	29	-93.1%
Total All Rounds	5,640	6,600	-14.5%	10,996	13,838	-20.5%
Total Carts	2,457	3,480	-29.4%	4,421	6,128	-27.9%
Total Boards	0	0	0.0%	0	1	-100.0%
Total Golf ID Cards	192	174	10.3%	948	1,000	-5.2%
Total Season Passes	0	0	0.0%	15	36	-58.3%
Total Gift Cards	33	28	17.9%	67	62	8.1%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$200,996	$206,137	-2.5%	$352,925	$381,150	-7.4%
Total Carts $	$45,687	$57,367	-20.4%	$78,503	$96,883	-19.0%
Total Board $	$0	$0	0.0%	$0	$22	-100.0%
Total Golf ID Cards $	$22,410	$22,460	-0.2%	$117,400	$124,601	-5.8%
Total Season Pass $	$0	$0	0.0%	$35,215	$73,300	-52.0%
Total Gift Cards $	$1,850	$2,087	-11.4%	$5,507	$4,527	21.6%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$3,729	-$4,210	-11.4%	-$6,470	-$6,704	-3.5%
	$267,214	**$283,841**	**-5.9%**	**$583,080**	**$673,779**	**-13.5%**
$ Revenue/Revenue Round	**$39.11**	**$37.07**	5.5%	**$37.54**	**$34.77**	8.0%
Carts/Revenue Round	**47.8%**	**62.6%**	-23.6%	**47.0%**	**55.9%**	-15.9%
Cart $/Revenue Round	**$8.89**	**$10.32**	-13.8%	**$8.35**	**$8.84**	-5.5%
Cart $/Cart Round	**$18.59**	**$16.48**	12.8%	**$17.76**	**$15.81**	12.3%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$22.00**	-100.0%
ID Card $/Card	**$116.72**	**$129.08**	-9.6%	**$123.84**	**$124.60**	-0.6%
Resident Adult 18 Rounds	685	1,160	-40.9%	1,368	2,444	-44.0%
Resident Senior 18 Rounds	675	931	-27.5%	1,205	1,823	-33.9%
Junior/Golf Team 18 Rounds	197	161	22.4%	378	402	-6.0%
Golf League 18 Rounds	0	0	0.0%	0	1	-100.0%
Empl 18 Rounds	82	70	17.1%	131	136	-3.7%
Non Resident 18 Rounds	3,233	3,011	7.4%	5,867	5,853	0.2%
Total 9 Hole Rounds	267	228	17.1%	452	304	48.7%
Total Revenue Rounds	***5,139***	***5,561***	***-7.6%***	***9,401***	***10,963***	***-14.2%***
Resident Adult 18 Rounds $	$24,655	$40,589	-39.3%	$47,115	$81,564	-42.2%
Resident Senior 18 Rounds $	$19,906	$26,184	-24.0%	$35,154	$48,948	-28.2%
Junior/Golf Team 18 Rounds $	$4,399	$2,936	49.8%	$8,160	$6,056	34.7%
Golf League 18 Rounds	$0	$0	0.0%	$0	$23	-100.0%
Empl 18 Rounds $	$548	$495	10.6%	$884	$915	-3.4%
Non Resident 18 Rounds $	$145,384	$130,488	11.4%	$251,236	$236,375	6.3%
Total 9 Hole Rounds $	$6,104	$5,446	12.1%	$10,377	$7,270	42.7%
Total $ Revenue Rounds	***200,996***	***206,137***	***-2.5%***	***352,925***	***381,150***	***-7.4%***
SR NONRES DISC	7	12	-41.7%	60	66	-9.1%
NONRES DISCOUNT	7	15	-53.3%	58	74	-21.6%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***14***	***27***	***-48.1%***	***118***	***140***	***-15.7%***
GolfNow Rounds	1216	265	358.9%	2211	595	271.6%
GolfNow Dollars	$52,106	$11,313	360.6%	$97,854	$21,452	356.1%
Dollars/Round	$42.85	$42.69	0.4%	$44.26	$36.05	22.8%

OHPA FY2020 Budget
FY 2019-2023

	FY19 ACTUAL	*FY20 ACTUAL*	*FY21 ACTUAL*	*FY22 BUDGET*	*FY22 Reforecast*	*FY23 BUDGET*	**22 RFC vs 23 Bud**
EZLinks							
Rounds	1.86	1.82	1.85	1.76	1.77	1.75	
Revenue Rounds	31,925	29,191	43,030	35,371	36,186	35,174	-2.8%
Non Revenue Rounds	2,414	3,912	9,934	6,727	7,594	7,000	-7.8%
Total Rounds	34,339	33,103	52,964	42,098	43,780	42,174	-3.7%
Cart Rounds	18,475	18,778	28,607	23,980	24,772	24,039	-3.0%
Cart Revenue/Cart Rounds	$16.63	$16.36	$16.05	$16.41	$16.19	$16.69	3.1%
Board Rounds	232	147	45	40	15	-	-100.0%
Board Revenue/Board Rounds	$21.34	$20.95	$21.96	$22.00	$0.00	$0.00	-
ID Rate Avg	$89.69	$99.12	$122.56	$131.42	$129.74	$131.81	1.6%
ID Cards	1,469	1,222	1,198	1,161	1,176	1,196	1.7%
Golf Revenue / Revenue Round	$31.30	$32.88	$34.42	$34.12	$35.32	$36.32	2.8%
Cart Revenue / Revenue Round	$9.62	$10.52	$10.67	$11.13	$11.34	$11.64	2.6%
REVENUE							
4000 · REVENUES							
4001 · Golf Revenue							
4010 · Golf Fees	936,450	960,101	1,418,926	1,126,862	1,173,877	1,197,524	2.0%
4020 · I.D. Cards	126,580	129,670	132,935	152,596	148,666	157,697	6.1%
4025 · Season Passes		19,163	153,665	135,000	123,842	120,950	-2.3%
4030 · Tournament Fees	91,907	67,798	71,305	80,000	75,965	80,000	5.3%
4050 · Cart Revenue	288,795	290,792	431,797	393,517	392,048	401,215	2.3%
4055 · GolfBoard Revenue	4,605	2,897	929	880	19	-	-100.0%
4060 · Golf Revenue - Gift Certif.	22,453	22,490	22,638	22,893	23,487	23,956	2.0%
4070 · Gift & Rain Checks Redeemed	(25,657)	(22,172)	(30,864)	(30,223)	(25,364)	(25,872)	2.0%
Total 4001 · Golf Revenue	1,445,134	1,470,739	2,201,332	1,881,525	1,912,539	1,955,472	2.2%
4100 · Tennis Revenue	25,035	25,053	31,000	40,800	40,800	42,800	4.9%
4200 · Rental Income	16,300	16,500	16,500	16,500	2,750	9,600	249.1%
4300 · Investment Income	51	69	613	500	1,056	900	-14.8%
4400 · Misc. Income	1,029	824	(390)	400	2,891	400	-86.2%
4500 · Golf Simulator Revenue				30,000		20,000	
4600 · Restaurant Income	12,007	20,500	16,650	60,000	40,363	80,000	98.2%
4601 · Reserve on Restaurant Income				(30,000)			
4700 · Advertising Revenue	-	1,475	-	-	-	-	-
Total Other Revenue	54,422	64,421	64,373	118,200	87,860	153,700	74.9%
TOTAL REVENUE	**1,499,556**	**1,535,160**	**2,265,705**	**1,999,725**	**2,000,399**	**2,109,172**	5.4%
EXPENSE							
5000 · PERSONNEL EXPENSE							
5010 · Management Salary	149,216	150,724	170,245	210,820	212,727	229,021	7.7%
5030 · Operations	171,272	152,401	207,068	209,431	209,185	227,259	8.6%
5050 · Course Personnel	282,826	272,852	287,771	291,887	296,637	303,611	-
5060 · Course Personnel O/T	508	804	1,634	-	1,404	-	21532.1%
5070 · Seasonal Personnel	129,705	109,512	130,359	165,588	156,751	176,673	-100.0%
5080 · Seasonal Personnel O/T	541	821	881	2,531	2,272	2,872	7677.4%
5120 · Payroll Adjustments				0	-		-
Total 5000 · PERSONNEL EXPENSE	734,067	687,114	797,957	880,256	878,976	939,436	6.9%
5200 · EMPLOYEE BENEFITS	**19%**	**19%**	**18%**	**17%**	**17%**	**17%**	
5210 · Payroll Taxes	55,649	52,118	59,527	67,340	62,784	71,867	14.5%
5230 · State Unemployment	20,788	20,616	30,656	25,159	26,472	25,149	-5.0%
5250 · Health Insurance	39,696	32,190	24,520	30,486	27,542	34,021	23.5%
5260 · Workmans Compensation	17,222	16,350	21,334	22,015	21,998	23,098	5.0%
5270 · Retirement Plans	7,005	5,968	6,501	6,600	6,504	6,600	1.5%
Total 5200 · EMPLOYEE BENEFITS	140,361	127,242	142,538	151,600	145,301	160,734	10.6%
5400 · ADMINISTRATIVE EXPENSES							
5420 · Telephone	10,606	10,353	13,120	9,078	10,109	12,727	25.9%
5430 · Professional Fees	32,015	30,015	33,165	33,500	32,132	33,500	4.3%

5436 · Advertising	12,661	12,561	11,952	13,500	12,441	13,500	8.5%
5440 · Office Expense	13,366	13,920	17,111	14,200	14,255	14,540	2.0%
5441 · Bank Charges	480	261	303	300	361	350	-3.0%
5442 · Credit Card Fees	28,741	33,454	47,884	41,883	43,922	44,908	2.2%
5445 · Postage	173	143	258	300	294	300	2.0%
5450 · Training and Dues	3,281	1,375	2,520	3,400	2,443	2,700	10.5%
5461 · Authority Secretarial Services	2,600	1,610	1,860	1,680	1,780	1,780	0.0%
5469 · Other Outside Services	5,338	5,004	5,926	5,921	6,391	6,830	6.9%
5470 · Other Administrative Expense	8,211	7,827	11,688	11,409	11,804	12,041	2.0%
5471 · Charitable Donations				-	-	-	-
5480 · Utilities	57,334	61,415	54,982	43,400	43,923	47,884	9.0%
5490 · Water					-		-
5499 · Bad Debt Expense			450		-		-
Total 5400 · ADMINISTRATIVE EXPENSES	174,805	177,938	201,219	178,573	179,855	191,060	6.2%
5500 · DEBT SERVICE AND INSURANCE		***2.27%***	***2.27%***	***2.15%***			
5500 · Liability Insurance	56,596	74,816	77,783	89,709	87,829	100,039	13.9%
5520 · Interest	13,307	10,452	6,773	5,014	5,547	6,047	9.0%
5526 · Commercial debt service							
Total 5500 · DEBT SERVICE AND INSURANCE	69,903	85,268	84,556	94,723	93,376	106,086	13.6%
5600 · SALES AND OPERATIONS							
5620 · Pro Shop Maintenance	13,361	5,861	9,871	12,000	33,256	-	-100.0%
5640 · Golf Pro Supplies	4,841	1,744	3,600	3,000	3,007	3,200	6.4%
5680 · Golf Pro Work Clothes	-	-	1,823	2,000	2,024	2,400	18.6%
Total 5600 · SALES AND OPERATIONS	18,201	7,605	15,294	17,000	38,287	5,600	-85.4%
5700 · PARK MAINTENANCE							
5710 · Water	26,203	50,380	55,652	55,000	40,533	55,000	35.7%
5715 · Nature and Open Space						2,000	
5720 · Heating Fuel	13,083	10,879	7,640	12,000	11,229	18,000	60.3%
5730 · Grounds Maintenance	22,736	12,534	19,692	30,000	36,912	40,000	8.4%
5740 · Tree Maintenance	1,060	200	5,000	5,000	250	5,000	1900.0%
5751 · Agriculture&Chemicals-Purchased	95,718	46,725	40,499	95,000	97,113	110,000	13.3%
5752 · Agriculture/Chemicals Utilized	(11,157)	34,880	45,970	-	(4,720)	-	-100.0%
5760 · Irrigation Maintenance	13,084	10,956	13,156	13,500	10,672	13,000	21.8%
5770 · Consumable Tools	3,364	2,097	1,541	2,500	2,127	2,500	17.6%
5780 · Tee and Green Supplies	1,789	2,775	2,462	2,500	3,957	2,500	-36.8%
5795 · Janitorial Supplies	39	-	193	200	172	200	16.5%
Total 5700 · PARK MAINTENANCE	165,920	171,426	191,804	215,700	198,244	248,200	25.2%
5800 · PARK EQUIPMENT							
5800 · Equipment Maintenance	25,830	31,832	30,554	33,000	34,328	33,000	-3.9%
5810 · Equipment Rental		99	-	-	-	-	-
5820 · Building Maintenance	13,837	13,673	32,082	18,000	16,779	33,000	96.7%
5840 · Small Equipment	920	516	1,387	2,500	456	2,500	448.1%
5860 · Gasoline/Diesel Fuel	13,687	12,699	11,310	13,000	13,366	22,000	64.6%
5880 · Employee work clothes	374	152	655	2,500	3,254	3,000	-7.8%
Total 5800 · PARK EQUIPMENT	54,647	58,971	75,988	69,000	68,183	93,500	37.1%
	220,567	***230,397***	***267,792***	***284,700***	***266,428***	***341,700***	28.3%
6000 · CART EXPENSE							
6010 · Cart Lease Expense	103,166	101,254	62,018	102,459	-	5,000	-
6015 · Board Lease Expense	8,510	5,443	-	-	-	-	-
6020 · Electricity	13,196	13,495	15,015	13,000	12,455	12,455	0.0%
6030 · Maintenance	4,144	1,686	682	1,400	1,171	1,800	53.7%
6050 · Cart Insurance	4,800	4,800	4,800	4,800	4,800	4,800	0.0%
6060 · Misc. Cart Expense	2,000	-	834	-	-	-	-
Total 6000 · CART EXPENSE	135,817	126,677	83,349	121,659	18,426	24,055	30.6%
7001 · Uncategorized Expenses							
TOTAL OPERATIONAL EXPENSE	**1,493,721**	**1,442,241**	**1,592,707**	**1,728,510**	**1,620,650**	**1,768,672**	9.1%
TOTAL OPERATIONAL NET INCOME	**5,834**	**92,919**	**672,998**	**271,215**	**379,750**	**340,500**	-10.3%
B/S - Financed Debt Service Principal	62,499	65,365	43,914	68,066	140,419	$159,074	
					-		
Restructured Debt			88,447	91,326	96,491	$108,120	

Capital Funding $150k							
$150K Operating Debt							
Irrigation Debt Service							
Paving Debt Service							
Restaurant Debt Service							
Escrow Funding	-			-		-	
Commercial Debt Service							
Loan Repayment	-	-	88,447	91,326	96,491	108,120	12.1%
NET INCOME BEFORE CAPITAL EXPENSES	**5,834**	**92,919**	**672,998**	**271,215**	**379,750**	**340,500**	-10.3%
8000 · OTHER EXPENSE	(83,000)	(20,000)			-		
8000 · Depreciation/Amortization	267,376	265,495	269,547	270,000	269,698	270,000	0.1%
8000 · Depreciation/Amortization Non Cash	(267,376)	(265,495)	(269,547)	(270,000)	-	(270,000)	
8001 · Capital projects	42,885	49,372	94,994	279,398	281,110	170,450	
8006 · Disposed Assets	(1,901)				2,550		
8500 · Modification of City Debt	(102,471)						
Total 8000 · OTHER EXPENSE	80,004	245,495	269,547	270,000	272,248	270,000	-0.8%
NET INCOME	**(74,170)**	**(152,576)**	**403,451**	**1,215**	**107,501**	**70,500**	-34.4%
PRIOR YEAR RETAINED EARNINGS/DEFICIT	**(706,326)**	**(780,496)**	**(933,072)**	**(529,621)**	**(529,621)**	**(422,120)**	
CUMMULATIVE	**(780,496)**	**(933,072)**	**(529,621)**	**(528,406)**	**(422,120)**	**(351,620)**	
	-5.1%	-7.9%	-7.9%	-7.4%		3.6%	
					Net Cash effect after cap ex	(97,145)	

Fiscal Years end on June 30th (i.e., FY23 = July 1 2022 through June 30 2023)
All figures are in $ except Revenue and Non Revenue Rounds data in units

	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 REFORECAST	FY23 BUDGET
Rounds TOTAL	**34,339**	**33,103**	**52,964**	**42,098**	**43,780**	**42,174**
Revenue Rounds	31,925	29,191	43,030	35,371	36,186	35,174
Non Revenue Rounds	2,414	3,912	9,934	6,727	7,594	7,000
Golf Revenue / Revenue Round	31.30	32.88	34.42	34.12	35.32	36.32
Cart Revenue / Revenue Round	9.62	10.52	10.67	11.13	11.34	11.64
Revenue TOTAL	**1,499,556**	**1,535,160**	**2,265,705**	**1,999,725**	**2,000,399**	**2,109,172**
Golf Revenue	1,445,134	1,470,739	2,201,332	1,881,525	1,912,539	1,955,472
Golf Fees	936,450	960,101	1,418,926	1,126,862	1,173,877	1,197,524
I.D. Cards	126,580	129,670	132,935	152,596	148,666	157,697
Season Passes	-	19,163	153,665	135,000	123,842	120,950
Tournament Fees	91,907	67,798	71,305	80,000	75,965	80,000
Cart Revenue	288,795	290,792	431,797	393,517	392,048	401,215
Other Golf Revenue	1,401	3,215	(7,297)	(6,450)	(1,859)	(1,915)
Other Revenue	54,422	64,421	64,373	118,200	87,860	153,700
Tennis Revenue (Rent)	25,035	25,053	31,000	40,800	40,800	42,800
Housing Revenue (Rent)	16,300	16,500	16,500	16,500	2,750	9,600
Restaurant Revenue (Rent)	12,007	20,500	16,650	30,000	40,363	80,000
Golf Simulator Revenue	-	-	-	30,000	-	20,000
Ad Revenue	-	1,475	-	-	-	-
Other Revenue	1,080	893	223	900	3,947	1,300
Operational Expense TOTAL	**1,493,721**	**1,442,241**	**1,592,707**	**1,728,510**	**1,620,650**	**1,768,672**
Personnel Expense	874,428	814,356	940,496	1,031,856	1,024,277	1,100,171
Management	149,216	150,724	170,245	210,820	212,727	229,021
Golf Operations	171,272	152,401	207,068	209,431	209,185	227,259
Course & Seasonal	413,579	383,989	420,644	460,006	457,064	483,156
Other Payroll	-	-	-	-	-	-
Benefits	140,361	127,242	142,538	151,600	145,301	160,734
Administrative Expense	262,909	270,811	301,070	290,295	311,518	302,746
Utilities (Phone, Electric, Gas)	67,941	71,768	68,102	52,479	54,032	60,610
Insurance	56,596	74,816	77,783	89,709	87,829	100,039
Interest paid on loans	13,307	10,452	6,773	5,014	5,547	6,047
Audit & Legal Fees	32,015	30,015	33,165	33,500	32,132	33,500
Office Expenses	13,366	13,920	17,111	14,200	14,255	14,540
Credit Card Fees	28,741	33,454	47,884	41,883	43,922	44,908
Advertising	12,661	12,561	11,952	13,500	12,441	13,500
Sales & Operations	18,201	7,605	15,294	17,000	38,287	5,600
Other Admin Expenses	20,082	16,220	23,005	23,011	23,073	24,001
Park Maintenance	220,567	230,397	267,792	284,700	266,428	341,700
Water	26,203	50,380	55,652	55,000	40,533	55,000
Maintance (Park, Trees, Water)	36,880	23,690	37,848	48,500	47,834	58,000
Ag & Chem	84,562	81,606	86,468	95,000	92,393	110,000
Equipment Expense	54,647	58,971	75,988	69,000	68,183	93,500
Other Park Maint Expense	18,275	15,750	11,835	17,200	17,485	25,200
Cart Expenses	135,817	126,677	83,349	121,659	18,426	24,055
Leases	111,677	106,696	62,018	102,459	-	5,000
Electricity	13,196	13,495	15,015	13,000	12,455	12,455
Other Cart Expense	10,944	6,486	6,315	6,200	5,971	6,600
Net Operating Income	**5,834**	**92,919**	**672,998**	**271,215**	**379,750**	**340,500**
Other Debt and Cash Effects	**62,499**	**65,365**	**132,361**	**159,392**	**236,909**	**267,194**
Cash Effect Before Capital Projects	**(56,665)**	**27,554**	**540,636**	**111,823**	**142,840**	**73,305**
Capital Project Expenses	**42,885**	**49,372**	**94,994**	**279,398**	**281,110**	**170,450**
Net Cash Effect	(99,550)	(21,819)	445,642	(167,575)	(138,270)	(97,145)

High-Level Discussion / Narrative:

- Golf Rounds are slightly diminished based on cumulative history and current trends
- Golf Revenue / Revenue Round increasing $1.00 due to increases enacted on 1/1/22 and on expected pricing increases in 2023
- Other revenue increasing due to restaurant and the potential introduction of a golf simulator

- Operational Expense higher primarily driven by Personnel and Maintenance Expense
- Personnel Expense reflects higher contractual and state-mandated wages with a growing staff to match revenue growth
- Higher Park Maintenance covers some projects put on hold due to previous poor financial stability along with water

- Net Operating Income of $341k is decreased by $(267)k in principal payments, predicting a 286k positive cash position

- Capital Project Expense is specifically allocated, including revenue-generating golf simulators and rental house, as well as our tennis facility.

PROJECT TITLE	APPLICANT
FY22 DRE Instructor Support Grant	Norwalk Police Department
	BUDGET

BUDGET DETAIL FOR ITEMS THAT ARE CHARGED TO THIS GRANT

A. Personnel Cost: Positions #	1	2	3	4
Position Title	DRE Instructor (Wasilewski)	DRE Instructor (Wasilewski) OT Rate		
Hourly rate	$42.490000	$68.410000		
Pay Period Scheduled Hours	250.00	100.00		
*Hours allotted for this grant	250.00	100.00		
Number of Pay Periods	1.00	1.00		
A1 Salaries Sub-Total	$17,102.50		$0.00	
Salaries Total				17,102.50
A2 Fringe Rate %	1.45%			
Fringe Sub-Total	247.98		$0.00	247.98
Fringe Total	247.98			
Salaries and Fringe Total	17,350.48		$0.00	
A. Personnel Cost Total				17,350.48

*Hours worked on grant activities.

Personnel Costs Notes: Funding from this project will be used to asssit with the administration of the DRE program. These duties include assisting with DRE training activities and provide support to current and newly trained Connecticut DREs.

B. Travel (require pre-approval from HSO)		$5,000.00	$5,000.00
Description			
C. Contractual Services		$0.00	$0.00
Description			
D. Operating/Supplies Costs		$0.00	$0.00
Description			
E. Equipment		$0.00	$0.00
Description			
F. Indirect Cost @ rate:	0.00%		$0.00
Sum of Indirect Cost Base Categories (attach agreement):		$0.00	
Indirect Rate Base Categories (i.e. A1,A2,B,etc.):			
Total Project Cost:		22,350.48	

Recovery Network

OF PROGRAMS

Recovery Network of Programs, Inc.

A private, non-profit behavioral health provider

The Community Response Initiative (CRI)
725 Bedford St
Stamford, CT 06902

The Community Response Initiative (CRI) is a mental health/substance use collaboration between Recovery Network of Programs, Inc (RNP) and the Stamford Police Department. The program operates out of the Stamford Police Department located 725 Bedford St, Stamford CT. The program connects individuals suffering from mental health illness and/or substance use dependence issues to mental health/substance use treatment and case management services primarily within the Stamford, CT area. The goal of the program is to work collaboratively with law enforcement personnel in addressing the needs of the mental health/substance use community. This will be accomplished by embedding a social worker within the law enforcement agency. In doing so we intend to close the gap that currently exist for the mentally ill and substance use disorder population. This will give this population the necessary means to obtain and stay connected to comprehensive services. Through this process the program will successfully lower law enforcements repeated calls for service, which will free up additional police resources to better serve its community. The CRI will give an opportunity for non-violent offenders to receive treatment in lieu of arrest by allowing them to receive a Promise To Appear (PTA) instead of a bond coupled with immediate access to treatment. The program may also divert Individuals who meet the necessary criteria to be in the CRI program and have reported a mental health/substance use disorder illness.

Level of care is determined by a complete and thorough evaluation and clinical observation. Individuals who are part of the CRI program are given high priority access to treatment programs and, most times, can have an intake completed within a couple of hours from the time they are evaluated. The individuals can be referred to RNP programs or other treatment providers depending on their needs and availability of resources.

CRI clients that are receiving treatment from RNP, meet weekly with the CRI social worker or designee. Each encounter is documented in the client record. A copy of the note is made for the program the client is currently participating in. Individuals in programs outside of RNP will meet or be in communication with the CRI social worker on a regular, consistent basis. Case management continues throughout the time that the client is in the CRI program.

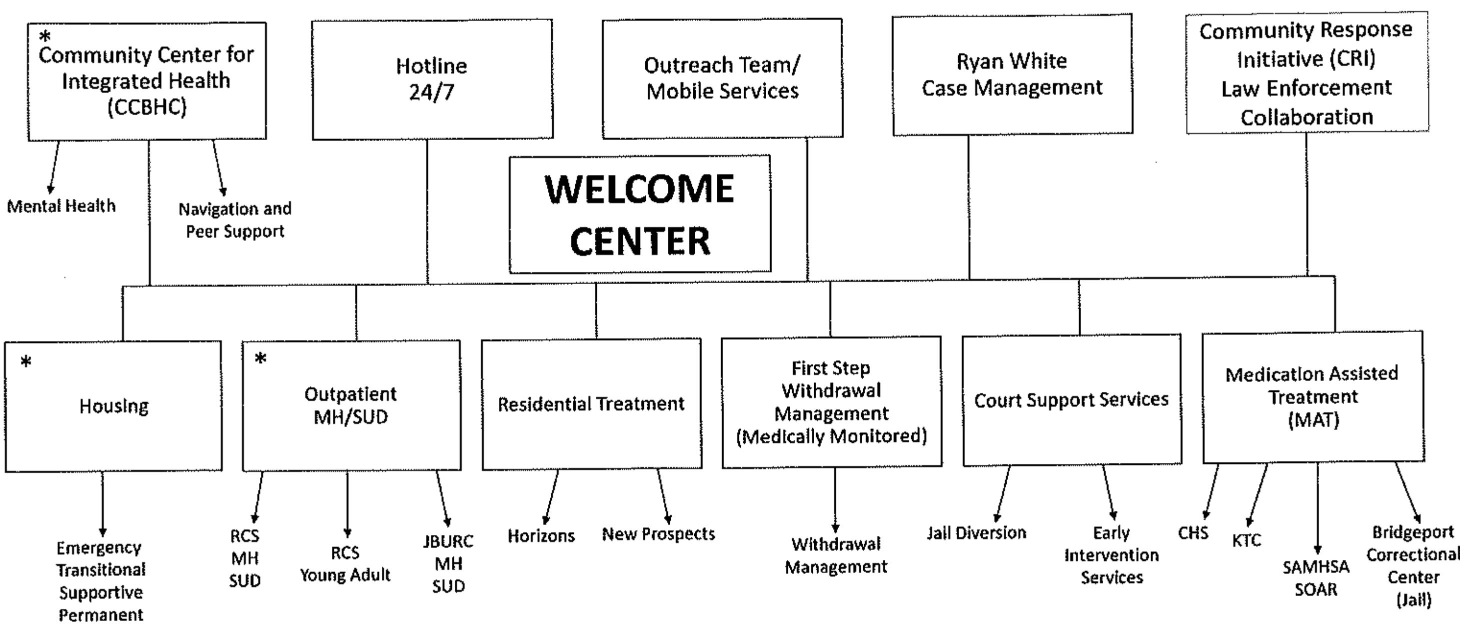
The designated community counselor/case manager must inform the CRI social worker or designee immediately of any major changes, non-compliance with program rules, lack of attendance or any other concerns. The CRI social worker or designee will meet with the client and community counselor/case manager in person or by phone within one business day of being notified of the issues. In collaboration with service providers and the CRI social worker/designee, treatment recommendations will be determined with the client. If it is decided that the client needs a higher level of care, the CRI social worker/Designee will assist in arranging the transfer and transportation of the client to the new program. If the client stops attending their program or stops engaging in their treatment, then the CRI social worker or designee will notify their law enforcement partner and RNP supervisor to inform them of such situation. If they are unable to make contact within seventy-two hours (72) there will be home visit conducted by CRI social worker and their law enforcement partner.

Once the client stabilizes, has been consistently engaged in treatment and/or has demonstrated a reduction in law enforcement calls for service the CRI social worker and the treatment team will meet and decide if the client is appropriate for a lower level of care. All treatment decisions are made in collaboration with the client, the current program and the CRI social worker/designee and documented in the client record.

Data outcomes are maintained by the Data Specialist and the CRI social worker and their law enforcement partners to determine trends and outcomes in the CRI program.

Recovery Network

Recovery Network of Programs, Inc.



*Primary Care Provided On-Site

ITEM #14

Budget CRI

1 FTE Social Worker-Bilingual		$75,000	
Fringe		$19,000	(employee plus one)
Laptop/Cell phone		$2,400	
Travel/Training/Public Material		$2,000	
Clinical Supervison		$10,040	
Administrative cost	Total	$16,566	
		$127,006	

1 PTE Social Worker-Bilingual		$47,500
Fringe		$10,000
Laptop/Cell		$2,400
Clinical Supervision		$7,290
Administrative cost		$12,028
	Total	$79,218

NORWALK
The Sound of Connecticut

DEPT OF FINANCE
Purchasing Department
NONCOMPETITIVE PROCUREMENT JUSTIFICATION FORM

DATE: 6/3/22 **DEPARTMENT:** Police Department

Procurement by non–competitive proposals may be used only when the award of a contract is infeasible under informal competitive Quotations (§3-204), Informal Competitive Request for Proposals (§3-205), seal bids, or competitive proposals and at least one of the following circumstances applies:

Check One:

☐	The item is available only from a single source (justification is attached). The provisions of this regulation apply to all sole source procurements unless emergency conditions exist as defined by Purchasing Guideline on Emergency Procurements
☐	After solicitation of a number sources, competition is determined inadequate (record of source contacts and/or attempts to obtain pricing is attached)
☐	The compatibility of equipment, accessories, or replacement parts is of paramount consideration
☐	The item/service is available on a Cooperative Purchasing Agreement (please provide the organization name, quote and the contract/agreement number)
☐	The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation (documented emergency contingency is attached). **Please forward this form and supporting documentation within 48 hours of the Emergency**
☑	Other, please explain: new pilot program with expertise and research by one known provider.

TOTAL COST: $206,224.00 **MUNIS Account:** ARPA funding

VENDOR: Recovery Network of Programs, Inc.

Purchasing Agent Signature	**The Purchasing Agent**		**Department Head Signature**
Sharon Conners Digitally signed by Sharon Conners Date: 2022.06.22 10:14:07 -04'00'	X	**Supports**	[signature]
Purchasing Agent Name		**Does Not Support**	**Department Head Name**
	X	**Single Source Requires Common Council Authorization (in excess of $20,000.00)?**	
Date			**Date** 6-21-22

JUSTIFICATION:

The department's goal is to hire a full-time Police Social Worker (PSW) position to decrease the repeat calls often related to mental health and unmet social service needs. The embedded PSW will work closely with the police department and act as a bridge to the community resources throughout the Greater Norwalk community. They can assess on the scene, the needs of the person in crisis and help quickly connect the residents to receive the best help, specific to the person's needs.

To do so the Recovery Network of Programs Incorporated (RNP) headquartered in Shelton, CT has served Fairfield County for over 50 years. Within the past several years they have developed a unique expertise developing the community response initiative in collaboration with local law enforcements. Having launched this targeted response with police departments in Connecticut, the city of Norwalk Police Department would like to propose engaging the Recovery Network Programs as the lead partner to house a full-time PSW to work collaboratively with law enforcement personnel in addressing the needs of mental health/substance use community.

Through this process the program will successfully lower law enforcement repeated calls for service, which will free up additional police resources to better serve the community. This initiative will give an opportunity for nonviolent offenders to receive treatment in lieu of arrests by allowing them to receive a Promise To Appear (PTA) instead of a bond couple with immediate access treatment. Selecting Recovery Network Programs will also divert individuals who meet certain criteria with direct access too many of their regional and statewide programs otherwise not available or known.

In closing, having an embedded social worker partnering with public safety, we can address and solve so many community issues and needs that we've never been able to do before. The expertise that the Recovery Network Programs, Incorporated will bring is critical to adeptly addressing problems or concerns from this vulnerable population. Thus, the need for allocation of resources will ensure a differential response that assesses, intervenes and effectively evaluates those who are in need.

UNIQUE AND SPECIAL FEATURES
Recovery Network of Programs (RNP) is uniquely qualified to provide described services above as they are the only known organization in our region to provide these services with specialized expertise working with Police Department's similar in size, diversity and intricacies. After an independent agency research no known organization have the knowledge, immediate responsiveness, contractor experience including personnel and direct project management. RNP has the features for all the needs, particularly providing individuals access with continuity of care from the initial call to the follow-up visits. Backed by their expanded access to integrated care within the State, including medical, mental health, and substance abuse services, residents who are directly referred from the police department will able to receive the help they need with preferred referrals to directly to their network and other applicable programs. This approach will readily make available these resources and does not exists independent from the RNP service array.

ANY OTHER VENDORS CONTACTED FOR PRICING? (Please attach quotes): n/a

Vendor 1: none known

Vendor 2: none known

EMERGENCY: Explain in detail the nature of the emergency

ADDENDUM

CITY OF NORWALK COMMON COUNCIL

FINANCE COMMITTEE

THURSDAY July 14, 2022

Authorize the Mayor Harry W. Rilling to approve the allocation of $2,000,000 of the American Rescue Plan ACT (ARPA) funds to the City of Norwalk's Recreation and Parks Department to be expended as follows:

Capital Improvements in the amount of $1,400,000 for Playground replacements at Bouton Street and Flax Hill Park, and Kendall School Playground and a complete redesign and installation of playground equipment and landscape at Meadow Street Park Playground; and the replacement of 1000 linear feet of a wooden fencing structure at Oyster Shell Park; and, Staffing and Equipment in the amount of $380,000 for Synthetic Field Grooming equipment; three new trucks for new staff and additional maintenance and Recreation Staff hours; and, Planning and Systems Administration in the amount of $220,000 for funding for the New Field, Program, Events, and Facility scheduling system, A Project Coordinator for the National Recreation and Parks Accreditation program; and a Fees and Charges Demand Study to bring about equity in Fees and Charges and create more access to programs